



CITY OF JACKSONVILLE
320 CHURCH AVE. SE
JACKSONVILLE, AL 36265
WWW.JACKSONVILLE-AL.ORG

Sales, Use, Rental and Lodgings Tax Guide

The Alabama Department of Revenue (ADOR) collects and administers the local sales, use, rental and lodgings taxes for the City of Jacksonville.

How Do I Collect the City and County Sales Taxes?

If you are a **new** business, you need to utilize the ADOR's **Online Registration site** to obtain a State Sales Tax account number, and a City & County consolidated tax account number which is used to report and remit local sales, use, lodgings and rental taxes. [Register online at https://myalabamataxes.alabama.gov](https://myalabamataxes.alabama.gov) and select "Obtain a New Tax Account #."

Once registered, the ADOR will provide you with a State Sales Tax account number; a City & County tax account number which is a 10-digit number that begins with an R and coded "LCL-"; and a list of the city and county sales, use, lodgings and rental taxes that it collects on behalf of the local governments. The list will include the tax rates for each city and county and the 4-digit code assigned to each locality. **The City of Jacksonville's locality code is 9376.** The ADOR will also provide your business with a unique **Sign On ID** and **Access Code** that you will need the first time to Sign Up to use My Alabama Taxes.

Add the city, the county, and the state sales tax rates to determine the **total combined state and local tax rate to charge on the retail sales price of goods sold to your customers.** The city and county tax that is due is determined by **where** your customer takes possession of the goods purchased.

How Do I Report and Remit the City and County Taxes That I Collected?

You should report and remit state-administered city and county taxes **to the Alabama Department of Revenue**, through the [My Alabama Taxes system](#). Non-state administered city and county taxes may also be remitted with your state-administered city and county taxes through My Alabama Taxes, "the ONE SPOT to file."

You are required to file state-administered city and county taxes electronically through the ADOR's My Alabama Taxes system in the same manner that you report the State Sales Taxes. Go to <https://myalabamataxes.alabama.gov> and click the Sign Up button to set up your account access. If you set up your state tax account first, then once you have logged in with your new Username and Password, you will click the "Add Access to Another Account" to add your LCL-

account to the login. **The City of Jacksonville's locality code is 9376.** Once the account is added, click on the Account ID and follow the online instructions to complete filing. E-Filing is **FREE** to all taxpayers!

When are the City of Jacksonville's Taxes Due?

Just like the State Taxes, City & County Tax returns and payments are due by the 20th of each month following the month during which the taxes are accrued. Most taxpayers are required to file monthly, but some qualify to file quarterly or annually. Electronic payments must be submitted before 4:00 p.m. of the due date to be considered timely.

When filing your returns, you can make payments electronically **FREE** of charge. If you file early, you can choose to delay making your payment so the payment is not deducted from your bank account **until the due date!**

The law requires that a 10% Failure to Timely Pay Penalty be applied to the amount of tax that is due. In addition, a Failure to Timely File Penalty of the greater of \$50 or 10% of the tax due shall be applied. Interest is also due on the tax shown due at the rates established by the U.S. Treasury. To avoid late penalties and interest, **always file before or by the Due Date.**

What If I Have a Question About a City or County Tax?

If you have a question about a state-administered city or county sales, use, lodgings or rental tax, you can visit the ADOR's web site, send us an e-mail, visit one of our nine Taxpayer Service Centers located throughout the State, or call us at (334) 242-1490.

Visit our web site at www.revenue.alabama.gov to view the Laws, Rules, Local Tax Rates of all Alabama cities and counties, Due Dates, What's New, FAQs, and much more! If you can't find what you are looking for, send us an e-mail and our staff will be glad to assist you.

Do I Need a Business License?

Yes. Depending on the type of business, you may need multiple business licenses. Visit or call **Jacksonville City Hall at (256) 435-7611** for information about purchasing a City Business License.



**Alabama Department of Revenue
Sales, Use & Business Tax Division
50 North Ripley Street
Montgomery, AL 36104
Phone (334) 242-1490
Fax (334) 353-7867**

JACKSONVILLE [city]

Locality Code: 9376 County Location: Calhoun County

Tax Type	Rate Type	Rate	Active Date	Action	PJ	Administrator
CONSUMERS USE	AUTO	1.0000%	03-01-2015	AC	Y	STATE
CONSUMERS USE	FARM	1.0000%	03-01-2015	AC	Y	STATE
CONSUMERS USE	GENERAL	5.0000%	03-01-2015	AC	Y	STATE
CONSUMERS USE	MFG. MACHINE	1.0000%	03-01-2015	AC	Y	STATE
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LODGINGS	GENERAL	5.0000%	03-01-2015	AC	Y	STATE
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RENTAL TAX	AUTO	0.5000%	03-01-2015	AC	Y	STATE
RENTAL TAX	GENERAL	2.0000%	03-01-2015	AC	Y	STATE
RENTAL TAX	LINENS	2.0000%	03-01-2015	AC	Y	STATE
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SALES TAX	AMUSEMENT	5.0000%	03-01-2015	AC	Y	STATE
SALES TAX	AUTO	1.0000%	03-01-2015	AC	Y	STATE
SALES TAX	FARM	1.0000%	03-01-2015	AC	Y	STATE
SALES TAX	GENERAL	5.0000%	03-01-2015	AC	Y	STATE
SALES TAX	MFG. MACHINE	1.0000%	03-01-2015	AC	Y	STATE
SALES TAX	VENDING	5.0000%	03-01-2015	AC	Y	STATE
SALES TAX	W/D FEE	\$10.00	03-01-2015	AC	Y	STATE
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SELLERS USE	AUTO	1.0000%	03-01-2015	AC	Y	STATE
SELLERS USE	FARM	1.0000%	03-01-2015	AC	Y	STATE
SELLERS USE	GENERAL	5.0000%	03-01-2015	AC	Y	STATE
SELLERS USE	MFG. MACHINE	1.0000%	03-01-2015	AC	Y	STATE



State of Alabama
Department of Revenue

Letter Id: L0353968576

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
February 23, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption; engaging in the business of leasing or renting tangible personal property; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the City of Jacksonville, Alabama and its police jurisdiction (located in Calhoun County).

Article 3, Chapter 51, Title 11, et seq., Code of Alabama, 1975 authorizes and empowers municipalities to levy a true sales, use, rental and lodgings tax identical to the corresponding State Tax Laws except for the rates of tax.

The governing body of the City of Jacksonville has adopted Resolution No. R-1859-15 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes and any other additional taxes for the City of Jacksonville. This Resolution is effective March 01, 2015.

Therefore, your first City of Jacksonville local tax return filed with Alabama Department of Revenue is for the tax period ending March 31, 2015, which is due on or before April 20, 2015. Please remit the City of Jacksonville's local tax to:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

The Law requires that Jacksonville local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the City of Jacksonville local taxes are to be included on the electronic city/county tax return assigned to you (City and County Form 9501). Enter the gross amounts and deductions and then all of the calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov/#1>. You can view and verify City of Jacksonville's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

ALABAMA DEPARTMENT OF REVENUE
P.O. BOX 327710
MONTGOMERY, AL 36132-7710

Provider Code 4411

<p>PRESORTED STANDARD U.S. POSTAGE PAID MONTGOMERY ALABAMA Permit No. 109</p>
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LOCAL TAX UNIT ADOR
50 N RIPLEY ST
MONTGOMERY, AL 36130-1001