



# State of Alabama Department of Revenue

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

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**MICHAEL E. MASON**  
Deputy Commissioner  
**LEWIS A. EASTERLY**  
Secretary

August 20, 2010

**TO: ALL PERSONS, FIRMS, AND CORPORATIONS** making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Pinson**, Alabama (located in Jefferson County)

*Sections 11-51-200, 11-51-202, and 11-51-207, et seq., **Code of Alabama 1975***, authorize and empower counties to levy a true sales and use tax and require the Alabama Department of Revenue upon request of the city to collect the tax.

On April 15, 2010, the governing body of the City of Pinson adopted Ordinance No. 2010-08 requesting the Alabama Department of Revenue to begin collecting the city’s sales and use tax **effective September 1, 2010** with a due date of October 20, 2010.

**Sales & Use Tax Rates:**

|   |        |
|---|--------|
| General Rate.....   | 2%     |
| Admissions to places of amusement and entertainment.....  | 2%     |
| Retail selling price of food for human consumption<br>sold through vending machines.....                                      | 2%     |
| Net difference paid for machines, machinery and equipment<br>used in planting, cultivating, and harvesting farm products..... | 1%     |
| Machines, parts, and attachments for machines used in<br>manufacturing tangible personal property.....                        | 1%     |
| Net difference paid for all automotive vehicles,<br>truck trailers, semi-trailers, and house trailers.....                    | 1%     |
| Withdrawal fee for automotive vehicle dealers only.....   | \$5.00 |

The Law requires that the City of Pinson sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Pinson sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and all calculations will be done automatically for you. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.htm](http://www.revenue.alabama.gov/salestax/efiling.htm), or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9675.

Please direct all questions regarding City of Pinson sales and use taxes to this office:

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