

**JEFFERSON COUNTY DEPARTMENT OF REVENUE  
SALES TAX DIVISION  
100-A COURTHOUSE  
BIRMINGHAM, ALABAMA 35263-0070**

**JEFFERSON COUNTY SALES TAX \* \* \* GENERAL INFORMATION**

**ACT NO. 405**

**THE TAX:**

The Jefferson County sales tax is levied on the sales of tangible personal property at retail in this county. It is also levied on admissions to places of entertainment or amusement, or other charge for playing, participating, watching, listening, or otherwise engaging in games, sports, or other entertainment or amusement.

**THOSE WHO MUST REPORT AND PAY SALES TAX:**

All persons or businesses who sell tangible personal property at retail, or operate machines or places of entertainment or amusement must collect the tax and make reports and payments to the Jefferson County Department of Revenue.

**RATE OF TAX:**

The rate of tax is 1% of the gross sales of tangible personal property and the retail market value of any property bought at wholesale but withdrawn from business and used or consumed (except sales of all new and used automotive vehicles, truck trailers, semi-trailers and house trailers which are taxed at 3/8 of 1% of the net difference paid, and all sales of machines, parts and attachments for machines used in manufacturing, processing, compounding, mining, and quarrying tangible personal property which are taxed at 3/8 of 1%) and 1% of the gross receipts from machines or places of entertainment or amusement.

**WHEN REPORTS ARE MADE AND TAX PAID:**

Sales tax reports must be made for each **calendar month**, that is, from the first day of the month through the last day of the month, except at the beginning or termination of a business.

Sales tax reports must be received by the Jefferson County Department of Revenue with a payment of the amount of tax due on or before the 20th day of the month following the calendar month covered by the report. The return must actually be in the office of the Department of Revenue on the 20th of the month. Placing the return in the United States Mail on the 20th is not sufficient. If the fiscal period is other than a calendar month, current schedules must be furnished and permission to file for such period granted by the Jefferson County Department of Revenue. Such reports are due 20 days from close of each fiscal period.

**SALES NOT TAXED:**

There are certain sales to which the sales tax does not apply. They are mainly sales of gasoline and oil (kerosene and fuel oil are taxable); fertilizer, seeds for planting purposes, feed for livestock and poultry (not including prepared food for dogs and cats), insecticides, fungicides, baby chicks and poults; livestock; sales to the United States, State of Alabama and other governmental agencies.

**PENALTIES:**

All reports not received by the Jefferson County Department of Revenue before the close of business on the 20th day of the month following the month covered by the report are subject to a penalty of 10% of the amount of the tax and an interest charge of 1/2 of 1% per month, for the period of delinquency. If reports are filed on a fiscal month period as set out above, reports are due within 20 days after close of such period.

**DISCOUNT FOR PROMPT PAYMENT:**

A discount of 5% is allowed on tax due amounting to \$100.00 or less and 2% on tax due in excess of \$100.00 provided the payment of tax is received by the Jefferson County Department of Revenue before the 20th day of the month following the month for which the tax is paid, or 20 days after the close of the fiscal month. Total discount for Sales Tax is limited to \$100.00. **NO DISCOUNT ALLOWED** for Sellers Use and Consumer Use Tax.

**MISCELLANEOUS:**

Any person who sells out, or quits business, is required to file a final return within thirty days and pay tax due. The new owner, or successor, shall be required to hold out sufficient of the purchase money to cover tax due by former owner. Failure to do so makes the new owner, or successor, liable for any unpaid taxes due by the former owner.