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Sales & Use Taxes; Lodging Tax;
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MONTGOMERY COUNTY COMMISSION

Tax & Audit Department
P.O. Box 4779
Montgomery, Alabama 36103-4779

September 27, 2019

NOTICE

TO ALL MONTGOMERY COUNTY ALABAMA TAXPAYERS, BUSINESSES, OR PERSONS RENTING OR LEASING TANGIBLE PERSONAL PROPERTY WITHIN MONTGOMERY COUNTY

This written notification serves as confirmation of the **new local Montgomery County, Alabama Rental Tax levy effective on November 1, 2019** and the tax rates applicable to this new rental tax levy. This new local Montgomery County, Alabama Rental Tax levy was approved by Montgomery County Commission Resolutions on February 20, 2018, May 20, 2019 and July 22, 2019. Please note that this new local Montgomery County, Alabama Rental Tax levy effective on November 1, 2019 was further authorized pursuant to Act No. 2019-91 and Act No. 2019-218. The **rental tax rates** applicable to this new local Montgomery County, Alabama Rental Tax levy effective on November 1, 2019 are listed below:

Automotive Rate: Three Quarters of One Percent or .0075 (or .75%) - However, The Leasing or Renting of Rental Passenger Vehicles and Rental Trucks Shall Be Exempt From The Rental Tax.

General Rate: Two Percent or .02 (or 2.00%) - General Rate Includes Linens and Garments.

A blank Montgomery County Alabama Rental Tax Return can be obtained from our Tax & Audit Department website address at <https://www.mc-ala.org/departments/sales-tax-audit>. Simply click on the Forms link to download or print a blank Rental Tax return. Tax returns and remittances will be due by the 20th of the following month. If tax returns and remittances are not timely filed and remitted by the 20th of the month, then penalties and interest will be assessed. This new local Montgomery County Rental Tax is **not eligible for ONE SPOT and cannot be filed or remitted electronically through ONE SPOT**. Paper returns and remittance will be required.

For any questions regarding this notice please contact Courtney Oates, Revenue Compliance Officer in the Montgomery County Commission Tax & Audit Department by phone at 334-832-1697 or via email at taxaudit@mc-ala.org. Montgomery County appreciates your attention and cooperation in this matter.

**Terri A. Henderson, CRE, Revenue Manager
Montgomery County Commission Tax & Audit Department**