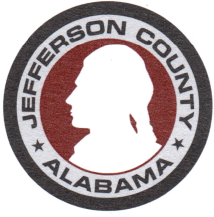


# JEFFERSON COUNTY COMMISSION



JAMES A. "JIMMIE" STEPHENS – PRESIDENT  
SANDRA LITTLE BROWN – PRESIDENT PRO TEMPORE  
GEORGE F. BOWMAN  
DAVID CARRINGTON  
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**TONY PETELOS**  
Chief Executive Officer

**TRAVIS A. HULSEY, Director**  
Department of Revenue

Suite A-100 Courthouse  
716 Richard Arrington Jr. Blvd. N  
Birmingham, AL 35203

## IMPORTANT NOTICE REGARDING AUTOMOBILE RENTAL TAX

August 6, 2018

Dear Jefferson County Taxpayer,

Re: Implementation of the new Automobile Rental Tax on passenger automobiles

The Alabama Legislature adopted Act No. 2018-288 authorizing the Jefferson County Department of Revenue to assess and collect a three percent (3%) tax on the short term lease or rental of passenger automotive vehicles. This tax applies to the short term rental of a motor vehicle used primary for the transportation of 15 or fewer passengers, for a period of 364 or fewer consecutive days. This tax becomes operative on September 1, 2018 and businesses liable for this tax should begin collecting the tax from their customers at that time.

You received this notice because the records of the Jefferson County Department of Revenue indicate that your business may be liable to collect this new tax on certain business transactions.

If your business does not provide short term rental or leasing of passenger automobiles, then simply discard this notice, no other action is necessary.

If this tax applies to your business, please contact us at (205) 325-5171 so we can set up a tax account number for you. Once we set up your account, tax forms will be mailed to you. You also have the option to file and pay electronically through the State of Alabama MAT/ONESPOT system. If you choose to file online using MAT, please select Jefferson Co Rental Tax/Locality Code 7437 on the local return table.

If you have any questions or need additional information regarding this tax, please reference §45-37-244.01 Code of Alabama 1975 and Act No. 2018-288. You may also call our offices at (205) 325-5171, when prompted choose option 4 and then choose option 2.

Sincerely,

*Travis A. Hulsey*

Travis A. Hulsey  
Director of Revenue