

JEFFERSON COUNTY, ALABAMA
AUTOMOBILE RENTAL TAX
RETURN

Required by §45-37-244.01 and Act 2018-288

85% of all auto rental tax filers file and pay online. To pay online visit the My Alabama Taxes (MAT) website. <https://myalabamataxes.alabama.gov>. Navigate to the local return table and choose Jefferson County (7437) from the locality dropdown.

Do not file both paper and electronically.

Business Name

Business Trade Name/DBA

Business Mailing Address

Automobile rental tax is a privilege tax levied on the lessor for the short-term leasing or renting of motor vehicles used primarily for the transportation of 15 or fewer passengers, for a period of 364 or fewer consecutive days. The gross receipts, including any rental tax invoiced, are subject to this automobile rental tax.

Enter Jefferson County Account Number Below

Enter FEIN or Social Security Number Below

For the month of

	Rate Type	(A) Gross Rentals	(B) Deductions	(C) Net Taxable Rentals	(D) Tax Rate	(E) Tax Due
(1)	Passenger Automobile Rentals				0.03	
<p>This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.</p> <p>By signing this return, I am certifying this return, including any accompanying schedules or statements, have been examined by me and is, to the best of my knowledge and belief, a true and correct return for the period stated.</p>			(2) TOTAL GROSS TAX DUE Total of Column E, Line 1			
			(3) PENALTY – FAILURE TO FILE – If filed late, 10% of total tax (Line 2) or \$50.00, whichever is greater			
			(4) PENALTY – FAILURE TO PAY – If paid late, 10% of total tax (Line 2)			
			(5) INTEREST – If filed late, as provided by §40-1-44			
			(6) AUTHORIZED CREDIT from the Jefferson County Department of Revenue. Attach letter from the Department to tax return.			
			(7) TOTAL AMOUNT DUE AND ENCLOSED			

Please Print Name

Title

Signature

Date

Phone Number

Email Address

Make check payable to:
SCOTT MOORE, DIRECTOR

Mail to:
JEFFERSON COUNTY DEPARTMENT OF REVENUE
PO BOX 830710
BIRMINGHAM, AL 35283-0710

Questions may be directed to the Jefferson County Department of Revenue at 205-325-5171 or email at revenueadd@jccal.org.

Before mailing your return be sure to do the following:

- Sign, date and include your contact information.
- Include your payment if any tax is due.