

Tax Abatement

Tax abatement pertains exclusively to non-educational taxes. The educational tax must be submitted to the Baldwin County Sales & Use Tax Department. Certificate holders are responsible for reporting and remitting the non-abatable (educational) sales tax and/or consumer use tax under the Alabama Department of Revenue's Sales and Use Tax Rule 810-6-4-.24(5) and (6).

Purchases conducted within the taxing jurisdiction of Baldwin County are required to be reported and remitted as Sales Tax. The applicable non-abated tax rates are as follows: 2.44% for General purchases and 1.11% for Auto, Agriculture, and Machinery.

Purchases made outside of Baldwin County's taxing jurisdiction should be delivered by the supplier directly to the job site. The responsibility for reporting and remitting consumer use tax rests with you, the certificate holder. The general tax rate is 3%, with a reduced rate of 1.25% applicable to the Auto, Agriculture, and Machinery. Please note that the Consumer Use Tax is used for educational purposes and is non-abatable.

Electronic filing is available. Please ensure that you select Locality Code 7802 Baldwin County when submitting Sales Tax (Unabated) and/or Consumer Use Tax (Unabated).

BALDWIN COUNTY ELECTRONIC FILING

UNABATED TAXES

Visit <https://myalabamataxes.alabama.gov> to add Baldwin County on the MAT payment system.

Sign on Identification Number and Access Code for your account is provided by the Alabama Department of Revenue. You are unable to file electronically if you do not have this information.

Tax payments must be submitted on or before the 20th BEFORE 4:00pm CST to be considered timely.

Note: If you have a debit block on your account, provide your bank with the following-

Company ID # ADORCCD000 for Alabama Dept of Revenue payments

Company ID # 2621862182 for Non-State Administered (NSA) Local Payments

The screenshot shows the 'My Alabama Taxes' web application. At the top, it says 'ALABAMA DEPARTMENT of REVENUE'. Below that, the title 'My Alabama Taxes' is displayed in a large, stylized font. Underneath the title, it states 'The official web application of the Alabama Department of Revenue'. There are two input fields for 'Username' and 'Password', each with a 'Forgot Username?' and 'Forgot Password?' link. A 'Sign in' button is below the password field, and a link for 'New User? Sign up here.' is below the sign-in button. A navigation bar at the bottom contains four buttons: 'INDIVIDUALS', 'BUSINESSES', 'PAYMENTS', and 'OTHER'. Below the navigation bar, there are two sections: 'Filing Individual Income Taxes on MAT' with a link to 'Learn more about filing your Alabama Individual Income Tax return for FREE on MAT.', and 'Alabama Accountability Act' with a link to 'Learn more about the Scholarship Granting Organization (SGO) process.'

Choose Locality: **7802 Baldwin County** **UNABATED**

Choose Tax Type(s) and Rate Type(s):

___ **CU-CONSUMER USE TAX**, Purchases made outside of Baldwin County's taxing jurisdiction need to be delivered by the supplier to the job site.

___ **ST-SALES TAX**, Purchases made within Baldwin County's taxing jurisdiction.

Your Baldwin County jurisdiction account number is: _____.

If you have questions about your tax liability to Baldwin County, please contact the Sales Tax Audit Division at (251) 943-5061.