

Baldwin County Sales & Use Tax/ License Inspection  
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# SALES TAX SNIPPET

June 2019

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## Birth of a Newsletter

Baldwin County is growing by leaps and bounds! According to the Baldwin County Economic Alliance, Baldwin County is the fastest growing county in Alabama by total population<sup>1</sup>. The growth projections for the next 20 years are estimating a population of over 300,000 people. With this growth, there has been an increase in retail and wholesale businesses, which affects the Sales Tax, Consumer's Use Tax, Lease and Rental Tax.

The Sales & Use Tax Department is here to help. Our goal is to inform and provide guidance and information to maintain compliance with Baldwin County laws and ordinances. Every month, this newsletter will highlight new and updated tax laws or interesting court cases that may apply to residents and businesses in Baldwin County.

## NEW BUSINESS OWNER?

Taxpayer Workshops are hosted quarterly at the Baldwin County Central Annex Auditorium located at 22251 Palmer Street, Robertsdale, Alabama 36567. The next Taxpayer Workshop is scheduled for September 3, 2019, from 5-7 pm.

## Does Your Client Use Drive-Out Certificates for Sales to Nonresidents of Alabama?

The Alabama Department of Revenue amended the Code of Alabama 1975 section [810-6-3-.42.03.—Sales of Certain Automotive Vehicles to Nonresidents for First Use and Registration or Titling Outside Alabama](#) to include a NOTICE. This notice specifies when the Drive-Out Certificates are applicable, and specifically excludes the sale of mobile homes, all terrain vehicles, motor homes, travel trailers, and boats.

## ALTIST Certified Auditors' Dedicated Complaint Hotline

Your clients have rights! If any taxpayer has a complaint related to the auditing or collection activities of a private auditing or collecting firm that has a contract or arrangement with a self-administered county or municipal governing authority, the Alabama Local Tax Institute of Standards and Training has established a hotline to submit them.

**ALTIST Certified Auditors' Complaint Hotline**

**(334)844-4706**

**Toll Free (855)638-7092**

## DID YOU KNOW?

100% of Consumer's Use Tax goes to the Baldwin County Board of Education to support our schools!

COMMENTS OR QUESTIONS? DON'T HESITATE TO CALL US!

1. [Baldwin County Fact Book](#)