



Baldwin County Sales & Use Tax/License Inspection Department
22070 Hwy 59
Robertsdale, AL 36567
(251) 928-3002 Eastern Shore
(251) 943-5061 South Baldwin

SALES TAX BULLETIN

September, 2019

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LEGISLATIVE UPDATE: RECENT CHANGES RELATING TO SALES, USE, RENTAL & LODGING TAXES

- [Act 2019-89](#): Amends the rental tax law
- [Act 2019-253](#): Amends filing frequency eligibility requirements and provides additional filing frequency options for sales, use, & lodging taxes
- [Act 2019-387](#) & [Act 2019-487](#): Amends the lodging tax law

If you would like to be added to our monthly newsletter email list, please send a request to:

salesandusetax@baldwincountyal.gov

NEW BUSINESS OWNER?

The Baldwin County Sales & Use Tax/License Inspection Department hosts quarterly taxpayer workshops at the Baldwin County Central Annex Auditorium located at 22251 Palmer Street, Robertsdale, Alabama. The next Taxpayer Workshop is scheduled for **December 3rd, 2019 from 5:00—7:00 pm.**

The Alabama Small Business Development Center offers no cost business advising services to small business owners in Alabama. Whether you're making plans to start a new business, protect it from disaster, grow an existing business, or need financing, the Alabama SBDC provides a full suite of business services!



Alabama SBDCs play a vital role in Alabama's economic development by assisting entrepreneurs in every stage of the business life cycle.

Click here to register for no cost assistance:
<http://asbdc.org/>

Sales Tax on Labor

According to current laws and rules implemented by the Alabama Department of Revenue:

Examples of Applicable Alabama Department of Revenue rules:

[Labor or Service Charges](#)

[Automobile Repair Shops](#)

[Automobile Repair Shops and Garages](#)

[Watch and Jewelry Repair Shops](#)

[Shoe Repairs](#)

[Repairs, Machine](#)

[Made-to-Order and Custom Sales](#)

Repair labor *is not* subject to sales tax if it is stated separately on the invoice.

Manufacturing or fabrication labor *is* subject to sales tax.



LOOKING FOR PRIOR ISSUES?

Newsletter issues can be found, along with other Sales & Use Tax/License Inspection information, on our [website](#).

DID YOU KNOW?

You can sign up to receive automatic updates regarding new tax rules and tax rule amendments from the Alabama Department of Revenue.

[Click here to subscribe!](#)