

Definitions

Sales Tax

This tax is imposed on the retail sales of tangible personal property sold in Baldwin County and by businesses located in Baldwin County.

Seller's Use Tax

This tax is imposed on the retail sale of tangible personal property sold in Baldwin County by businesses located outside of Baldwin County which have no inventory located in Baldwin County, but are making retail sales in Baldwin County via sales offices, agents, or by any other significant recurring contact or "nexus" with Baldwin County.

Consumer's Use Tax

This tax is imposed on personal property brought into Baldwin County for storage, use or consumption when sales tax was not paid at the time of purchase.

Rental Tax

This tax is imposed on each person, firm, or corporation engaged in the business of leasing or renting tangible personal property in Baldwin County.

Tax Rates - Effective June 1, 2013

Sales Tax, Seller's Use Tax & Consumer's Use Tax

General, Amusement, Vending	3.00%
Automotive	1.25%
Agricultural/Farm	1.25%
Manufacturing/Machine	1.25%

Rental Tax

General, Linens	4.00%
Automotive	1.75%

Discounts

Allowed on Sales Tax ONLY

A discount is allowed for timely filing at the rate of 5% on the first \$100.00 of tax due and 2% on the remaining portion. The maximum discount allowed is \$400.00.

Discount Example:

Tax Due: \$325.00
\$100.00 x 5% = \$5.00; \$225.00 x 2% = \$4.50
\$5.00 + 4.50 = \$9.50
\$325.00 - 4.50 = \$320.50 tax due after discount

How to Obtain a Baldwin County Tax Account

A Baldwin County Tax Account Application must be completed in order to be issued a taxpayer identification number. This is required before tax remittance can be accepted.

Obtain an application at www.baldwincounty.al.gov (From the home page, select *Departments* and then *Sales & Use Tax/License Inspection*.) Once completed, the application may be faxed to **(251) 972-6836**, emailed to salesandusetax@baldwincounty.al.gov, mailed, or submitted in person at our office.

Penalties and Interest

Failure to Timely File

10% of the tax due or \$50.00, whichever is greater

Failure to Timely Pay

10% of the tax due

Interest

Please visit

<http://revenue.alabama.gov/assessments/quarterly-interest-rates> for the current interest rate.

Filing Options

Electronic

Returns may be filed and paid online via the Alabama Department of Revenue's website at:

<http://myalabamataxes.alabama.gov>

**Electronic filing must be completed by 4:00 pm CDT on the due date.*

Paper

Paper returns may be submitted to our office via mail or in person.

Make Checks Payable to:
Baldwin County Sales & Use Tax

**Paper returns submitted via mail must be postmarked on or before the due date.*

**A \$30.00 non-sufficient funds charge will be added to all returned checks.*

Filing Frequency

Monthly Filing

Tax returns and remittance are due on the 20th day of the month for the taxable transactions that occurred during the previous month.

Example:

Taxable transactions that occur between March 1st and March 31st must be filed and paid on or before April 20th.

Quarterly Filing

After a 12 month initial evaluation period, taxpayers may be considered for quarterly filing status if their average monthly tax liability is less than \$200.00.

Quarterly returns are due as follows:

January - March	Due by April 20 th
April - June	Due by July 20 th
July - September	Due by October 20 th
October - December	Due by January 20 th

Annual Filing

After a 12 month initial evaluation period, taxpayers may be considered for annual filing status if their total yearly tax liability is less than \$10.00. Annual returns are due by the January 20th for transactions that occurred during the previous year.

Occasional Filing

After a 12 month initial evaluation period, taxpayers may be considered for occasional filing status if they have less than 3 taxable events annually. Occasional returns are due on the 20th day of the month following the month in which a taxable transaction occurred.

**A copy of a taxpayer's filing determination letter from the Alabama Department of Revenue must be provided to Baldwin County in order to be considered to a quarterly, annual or occasional filing status.*

Business License - County/State

Baldwin County/State of Alabama Business Licenses are issued by the Probate Office at one of the Baldwin County Courthouses.

Probate Office - Bay Minette (251) 937-0260
Foley Satellite Courthouse (251) 943-5061
Fairhope Satellite Courthouse (251) 928-3002
Robertsdale Central Annex I (251) 970-4098

Enforcement of Delinquent County/State Business Licenses and Mobile Home Registration is administered by the Baldwin County License Inspection Division.

Baldwin County License Inspection Division

22070 Highway 59
PO Box 189
Robertsdale, AL 36567

(251) 990-4633
(251) 972-6836 Fax

Alabama Dept. of Revenue

Montgomery Office (334) 242-1490
Mobile Office (251) 344-4737

www.revenue.alabama.gov

Alabama Department of Revenue
PO Box 327750
Montgomery, AL 36132

Federal Identification Numbers

A Federal Identification Number may be obtained by contacting the Internal Revenue Service at:

www.irs.gov
(800) 829-1040

Contact Us

Baldwin County Sales & Use Tax Department

Physical address:

Baldwin County Central Annex II
22070 Highway 59
Robertsdale, AL 36567

Mailing address:

PO Box 189
Robertsdale, AL 36567

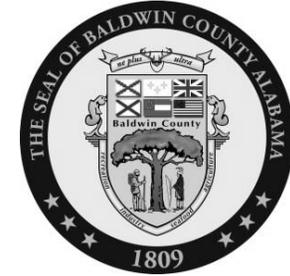
(251) 937-9561 North Baldwin
(251) 943-5061 South Baldwin
(251) 928-3002 Eastern Shore
(251) 972-6836 Fax
salesandusetax@baldwincountyal.gov

Baldwin County Municipalities

City of Bay Minette	(251) 580-1619
City of Daphne	(251) 621-9000
Town of Elberta	(251) 986-5995
City of Fairhope	(251) 928-2136
City of Foley	(251) 943-1545
City of Gulf Shores	(251) 968-2425
Town of Loxley	(251) 964-5162
Town of Magnolia Springs	(251) 965-9888
City of Orange Beach	(251) 981-6979
Town of Perdido Beach	(251) 979-1768
City of Robertsdale	(251) 947-8920
Town of Silverhill	(251) 945-5198
City of Spanish Fort	(251) 626-4884
Town of Summerdale	(251) 989-6202

This brochure is meant for informational purposes only. It in no way limits the tax laws as set forth by the Alabama State Code.

Revised 06/2018



Sales & Use Tax License Inspection

22070 Highway 59
PO Box 189
Robertsdale, AL 36567

www.baldwincountyal.gov

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This department handles the collection of the following taxes:

Sales Tax
Seller's Use Tax
Consumer's Use Tax
Rental Tax
Motor Fuel Tax
Video Rental Tax
Tobacco & Tobacco Products Tax
Beer Tax
Wine Tax
Cable Franchise Fee
Enforcement of State/County Business License and Mobile Home Registration