

Definition of Taxes

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.

Sellers 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; via sales offices, agents, deliveries in own vehicle or by any significant recurring contact or “nexus” with Baldwin County.

Consumer Use Tax

This tax is imposed on personal property brought into Baldwin County for storage, use or consumption when a 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. (This tax is in addition to the Video Rental Tax.)

Sales Tax, Sellers Use Tax, Consumer Tax and Rental Tax Rates - Effective June 1, 2013

General, Amusement, Vending	3%
Automotive	1 ¼%
Agricultural/Farm	1 ¼%
Manufacturing/Machine	1 ¼%
<u>Rental Tax Rate</u>	
General, Linens	4%
Automotive	1 ¾%

Discounts

Allowed on Sales Tax ONLY

A discount is allowed for timely filing at the rate of 5% on the first \$100 in tax due and 2% on the remaining portion of tax over the first \$100, if any. Not to exceed the \$400 maximum discount allowed.

Discount Example:

Tax Due: \$325

Take the first \$100 x 5% = \$5.00

Take the remaining \$225 x 2% = \$4.50

\$5.00 + \$4.50 = **\$9.50 Total Discount Allowed**

How to Obtain a Baldwin County Tax Account

A Baldwin County Standard Application must be completed before a business is issued a Tax Id. number. This is required before tax remittance can be accepted.

Obtain an application at www.baldwincountyal.gov (click “Departments” and then “Sales and Use Tax” in the drop-down box), complete the application and then fax to **(251) 972-6836**; or email to salesandusetax@baldwincountyal.gov. You may also call 251.972.6844 for assistance.

Tax Filing

Penalties - (Failure to Timely File and Failure to Timely Pay) and Interest: Penalties apply if e-filed or postmarked after the 20th.

Failure to Timely File :10% times the tax due or \$50.00, whichever is greater (\$50.00 is the minimum.) **Failure to Timely Pay** :10% times the tax due

Interest: Effective 08/01/2017 - Daily rate based on United States Secretary of the Treasury rates. Contact us for current rate.

Where to File

All Baldwin County Tax Remittance should be electronically filed at:

<https://myalabamataxes.alabama.gov>

or mailed to:

Baldwin County
Sales & Use Tax Department
P.O. Box 189
Robertsdale, AL 36567-0189

Make Checks Payable to:

Baldwin County Sales & Use Tax

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

Filing Options

Determined by the Sales & Use Tax Office

The filing options listed below will be based on your filing status with the Alabama Department of Revenue.

Monthly Filing

Tax returns and remittance are due on or before the 20th day of the month for the taxes collected during the previous month.

Example:

Tax collected from the first day of March to the last day of March should be postmarked on or before April 20th for timely filing a return and payment.

Electronic Filing must be completed by 4:00 p.m. on or before the due date.

Example:

If the 20th is on a Saturday or Sunday, E-Filing must be completed by 4:00 p.m. on the Friday prior to the 20th.

Quarterly Filing

The average monthly tax collection must be less than \$200 per month to be considered for quarterly filing status.

Based on a calendar quarter filing of 4 times a year:

Jan. - March	Due by 20th of April
April - June	Due by 20th of July
July - Sept.	Due by 20th of October
Oct. - Dec.	Due by 20th of January

Annual Filing

The average monthly tax collection must be less than \$10.00 (ten) per month to be considered for annual filing status.

Occasional Filing

This option allows for filing only for the period in which you have tax to remit. Businesses that collect tax on an occasion (less than 3 times annually) via sales, deliveries, storage, use or consumption within Baldwin County will be considered for occasional filing.

Occasional filers are not required to file “zero” or “no sales” returns to stay current.

Business License - County/State

Baldwin County/State of Alabama Business License is required and is issued by the Probate Office at one of the County Courthouses:

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

Enforcement of the Delinquent County/State Business Licenses and Mobile Home Registration:

License Inspector Division

P O Box 189

Robertsdale, AL 36567

22070 Highway 59

Robertsdale, AL 36567

(251) 990-4633 - License Inspector Division

(251) 972-6836 Fax

State of Alabama

Montgomery Office (334) 242-1490

Mobile Office (251) 344-4737

www.revenue.alabama.gov

(log-on for filing applications, etc.)

Alabama Department of Revenue

P.O. Box 327750

Montgomery, AL 36132

The Alabama Department of Revenue is currently using electronic filing for all tax payments.

Federal Identification Numbers

Can only be obtained from the Internal Revenue Service at:

www.irs.gov

(800) 829-1040

CONTACT US

Baldwin County Sales & Use Tax Department
P O Box 189

Robertsdale, AL 36567-0189

(251) 937-9561 -North Baldwin

(251) 943-5061 - South Baldwin

(251) 928-3002 - Eastern Shore

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 information purposes only. It in no way limits the tax laws as set forth by the Alabama State Code.

Revised 09/2014



Sales & Use Tax License Inspection

P.O. Box 189
Robertsdale, AL 36567-0189

www.baldwincountyal.gov

Sales Tax Clerk's Office

(251) 937-9561 North Baldwin

(251) 943-5061 South Baldwin

(251) 928-3002 Eastern Shore

(251) 972-6836 Fax

This department handles the collection of the following taxes:

Sales Tax

Sellers Use Tax

Consumer 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