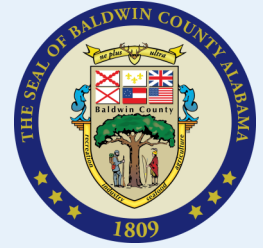


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# SALES TAX SNIPPET

July 2019

## Sales Tax Holiday

### In this issue:

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- Leasing Tax Info
- Taxpayer Workshops
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Baldwin County is taking part in the Alabama's 14th Annual Back-to-School Sales Tax Holiday beginning Friday, July 19 at 12:01 a.m. through Sunday July 21, 2019 at midnight. This will give shoppers the opportunity to purchase school supplies, computers, and some clothing items free of state and county sales tax. Local sales tax may apply.

A list of exempt and excluded items can be found [here](#).



## Leasing Tax Information

The Automobile Dealers Association of Alabama, Inc. issued guidance for the leasing of automotive vehicles, truck trailers, semi-trailers, and house trailers. Baldwin County has an Automotive Lease/Rental Tax of 1.75%. The State of Alabama imposes a 1.5% tax on Lease/Rentals. Some municipalities may levy rental tax.

Examples given in this guidance show that in Alabama, rental/leasing taxes are not a consumer but a lessor tax. If the taxes are passed on to the lessee as a tax, the additional amount is included as a part of the gross proceeds from the lease. Essentially, it is a tax on a tax collected by the lessor.

This guidance can be found [here](#).



## 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.**

## Help your customers prepare for a disaster!

Hurricane Season has begun!

Baldwin County EMA has many resources in place to help your business customers prepare for disasters. This information is available on the [Baldwin County EMA webpage](#).

FEMA also has many publications that may be useful when helping to prepare. This information can be found at the [IRS website](#).

## LOOKING FOR PRIOR ISSUES?

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

## DID YOU KNOW?

Ebay.com started collecting and remitting simplified sellers use tax (SSUT) for their vendors on July 1.