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**Tax Change  
 Notifications:**  
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(See rate sheet for all rates.)

**9339 Ozark**  
**Lodging Tax Surcharge**  
**\$2.00 per room per night**  
 Nov 1 thru Nov 23<sup>rd</sup>. Surcharge was  
 rescinded Nov 23, 2010.

**9363 Tallassee**  
**Rental Tax Increase**  
**General** 4%  
 December 2010 – taxes due on or  
 before January 20<sup>th</sup>.  
 (See rate sheet for all rates)

**9360 Gardendale**  
**Sales/Use Tax Increase**  
**General** 4%  
 January 2011 – taxes due on or  
 before February 20<sup>th</sup>.  
 (See rate sheet for all rates)

**9437 Chickasaw**  
**Sales/Use Tax Increase**  
**General** 4.5%  
 January 2011 – taxes due on or  
 before February 20<sup>th</sup>.  
 (See rate sheet for all rates)

**9664 Athens**  
**Lodging Tax Surcharge**  
**\$1.00 per room per night in**  
**addition to the 7% lodging rate.**  
 January 2011 – taxes due on or  
 before February 20<sup>th</sup>.

**9335 Tuskegee**  
**New Admin Occupational Tax** 3%  
 Remit to RDS Effective tax period  
 December 2010 – taxes due on or  
 before January 20, 2011.

**9335 Tuskegee**  
**New Admin Tobacco Tax**  
 (See Tobacco Rate Sheet for All rates)  
 Remit to RDS Effective tax period  
 December 2010 – taxes due on or  
 before January 20, 2011.

**9652 Oakman**  
**Sales/Use Tax Increase**  
**General** 3%  
 December 2010 – taxes due on or  
 before January 20<sup>th</sup>.  
 (See rate sheet for all rates)

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**Tax Change  
 Notifications:**  
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**9000 Haleyville**  
**Sales/Use Tax Increase**  
**General** 3%  
 February 2011 – taxes due on or  
 before March 20<sup>th</sup>.  
 (See rate sheet for all rates.)

**9338 Wetumpka**  
**Rental Tax Increase**  
**General** 3%  
 January 2011 – taxes due on or  
 before February 20<sup>th</sup>.  
 (See rate sheet for all rates.)

**9392 Sulligent**  
**New Admin Alcohol Tax** 15%  
 Remit to RDS effective tax period  
 December 2010 – taxes due on or  
 before January 20<sup>th</sup>.

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- **Respond to Notices**
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 list of RDS administered  
 municipalities, please visit  
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.....  
**Business License Due  
 Date**  
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Business licenses for Alabama  
 municipalities are due January 1<sup>st</sup>.  
 Licenses purchased on or after  
 February 1<sup>st</sup> are considered late,  
 unless a municipality has  
 extended the delinquent date via  
 business license ordinance. All  
 renewal applications mailed by  
 RDS indicate a delinquent date.

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**Penalties are  
 Expensive!!**  
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To Avoid Expensive Penalties, your  
 return must be postmarked by the  
 US Postal Service **on or before the**  
**20<sup>th</sup> of the month.** The penalty for  
 failure to Timely File is \$50 or 10% of  
 the tax due, whichever is greater.  
 The Penalty for Failure to Timely Pay  
 is 10% of the tax due. Please note  
 that the penalties are per jurisdiction.