

## City of Fort Payne – Tax Filing Information

As of January 1, 2006, the State of Alabama collects the following taxes for the City of Fort Payne:

Consumer Use Tax  
Lodging Tax  
Rental Tax  
Sales Tax  
Sellers Use Tax

Your business will file these taxes with the State of Alabama on our behalf at the same time you file the State tax of the same type. Go to <http://www.ador.state.al.us/bus.html> this is the internet link to Ala. Dept. of Revenue. The City rules and regulations for these taxes mirror the State laws, rules and regulations.

The City of Fort Payne collects the following taxes for itself:

Gasoline/Fuel Tax  
Tobacco Tax (Smokeless only; Smokes require stamp purchase)  
Alcohol Taxes

Contact the City of Fort Payne for information; Tobacco and Gasoline tax forms are also on our web site at [www.fortpayne.org/](http://www.fortpayne.org/).

### Tax Rates applicable for Fort Payne:

Sales, Use, Sellers Use Tax – General Rate 3%  
Sales, Use, Sellers Use Tax – Farm Rate 1%  
Sales, Use, Sellers Use Tax – Automotive .5%  
Sales, Use, Sellers Use Tax – Manufacturing Machinery 1%

Rental Tax – Automotive .5%  
Rental Tax – General 3%  
Rental Tax – Linen 3%

Lodgings Tax - 5%

Wholesalers, tax, per gallon:

Gasoline Tax 3 cents  
Kerosene tax 2.5 cents  
Diesel Fuel 1 cent  
Other fuels 3 cents

**Cigarette Stamps** – Cigarette wholesalers are required to purchase stamps for cigarettes, 8 cents per pack. Contact City of Fort Payne, Cigarette Stamps, 100 Alabama Ave., N.W., Fort Payne, AL 35967.

Other tobacco products taxes are reported on Tobacco tax form. See link to this form at our web site.

**Police Jurisdiction** – Fort Payne does not impose business license or collect sales and other taxes from businesses located in a police jurisdiction adjacent to our city limits.

### Property Tax:

The City of Fort Payne does not collect its own property tax, personal or real. Those taxes are paid to the Dekalb County Revenue Commissioner. Contact 256-845-8515.