

RULES AND REGULATIONS
RELATING TO THE MORGAN COUNTY
SALES / SELLERS USE TAX OFFICE
PHONE: (256) 351-4618

1. ON OR BEFORE THE 20TH DAY OF EACH SUCCEEDING MONTH OF WHICH A RETURN IS DUE, COMMENCING JUNE 1, 1999, TAXPAYERS SHALL PREPARE AND FILE WITH THE MORGAN COUNTY COMMISSION A SALES / SELLERS USE TAX RETURN IN THE FORM ATTACHED HERETO AS EXHIBIT 1. SAID RETURN SHALL FULLY DISCLOSE ALL OF THE INFORMATION REQUIRED BY SUCH RETURN AND SHALL BE SIGNED AND DATED. SUCH RETURN SHALL BE ACCOMPANIED BY A CHECK IN THE TOTAL AMOUNT DUE. THE RETURN SHALL BE MAILED, POSTAGE PREPAID, TO THE MORGAN COUNTY SALES TAX OFFICE; P.O. BOX 1848, DECATUR, ALABAMA 35602, OR SHALL BE HAND DELIVERED TO THE SALES TAX OFFICE OF THE MORGAN COUNTY COMMISSION ON THE 5TH FLOOR OF THE MORGAN COUNTY COURTHOUSE, DECATUR, ALABAMA.
2. THE SALES TAX RETURN SHOULD SHOW THE AMOUNTS OF GROSS RECEIPTS GENERATED IN EACH TAX AREA. THE TAXPAYER SHOULD INCLUDE ONLY THE GROSS SALES AND DEDUCTIONS WHICH ARE REQUIRED AND ALLOWED BY THE ALABAMA DEPARTMENT OF REVENUE TO SUPPORT THE INCLUSIONS AND DEDUCTIONS SHOWN ON THE RETURN.
3. THE TAXPAYER SHOULD MAINTAIN RECORDS REFLECTING SALES IN EACH OF THE FOLLOWING 5 AREAS OF THE COUNTY:
 - AREA 1 - INSIDE THE CORPORATE LIMITS OF DECATUR, HARTSELLE, FALKVILLE AND TRINITY
 - AREA 2 - THE UNINCORPORATED AREA OF THE COUNTY
 - AREA 3 - INSIDE PRICEVILLE CORPORATE LIMITS
 - AREA 4 - INSIDE SOMERVILLE CORPORATE LIMITS
 - AREA 5 - INSIDE EVA CORPORATE LIMITS
4. ANY QUESTIONS WHICH ARISE FROM TIME TO TIME SHOULD BE DIRECTED TO MRS. MICHELLE ECHOLS, DIRECTOR OF SALES TAX AND LISCENSE ENFORCEMENT OF MORGAN COUNTY, WHOSE TELEPHONE NUMBER IS (256) 351-4618