

## DUE DATES, PENALTIES, TAX RATES

City of Lincoln  
Revenue Department  
P.O. Box 172  
150 Magnolia St.  
Lincoln, AL 35096  
205-763-4006

**Business License Due Dates.** Except as otherwise provided in Ordinance 2014-01, all licenses shall be due and payable on the ***first day of the calendar year*** for the whole calendar year, or from the day on which business is commenced for the remainder of the calendar year. The payment for the calendar year license renewal shall be ***delinquent on February 1<sup>st</sup>*** of that year.

**Insurance:** Payments for the license renewal shall be ***delinquent on March 1<sup>st</sup>*** of each year.

**Business License Penalties:** If said licenses are not paid before becoming delinquent, a penalty shall be assessed and collected in addition to the license tax due. The penalty shall be based on the amount of the delinquent license tax as follows:

***Fifteen Percent (15%)*** during the period beginning February 1<sup>st</sup> and ending February 29<sup>th</sup>.

***Thirty Percent (30%)*** during the period beginning March 1<sup>st</sup> and thereafter.

***Interest of One Percent (1%)*** per month shall also be charged on all delinquent accounts (both license taxes and penalties).

**Penalties-Other.** The information above shall apply to penalties except where, in the judgment of the Revenue Officer and/or City Clerk, it is necessary to check the accounts of the license in order to properly determine the amount of license tax due, and after having done so, it is found that the licensee had not paid the full amount due, a penalty not exceeding twenty-five percent (25%) of the amount originally due shall, in the judgment of the Revenue Officer and/or City Clerk, be assessed as penalty.

## TAXES ADMINISTERED BY THE ALABAMA DEPARTMENT OF REVENUE

### SALES & USE TAX RATES

The following sales tax rates apply to sales made in the city limits of the City of Lincoln and do not include any taxes due to the county or state. \*

General Rate	5% (five percent)
Amusement/Entertainment	5% (five percent)
Machine Rate	1% (one percent)
Automotive Rate	$\frac{3}{4}$ of 1% (three-fourths of one percent)
Vending Machine Rate	5% (five percent)
Agricultural Machinery & Equip.	1% (one percent)
W/D Fee	\$3.00 (three dollars)

## **LODGINGS TAX RATES**

The following lodging tax rates apply to sales made in the city limits of the City of Lincoln and do not include any taxes due to the county or state. \*

General Rate	6% (six percent)
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## **RENTAL & LEASE TAX RATES**

The following rental and lease tax rates apply to sales made in the city limits of the City of Lincoln and do not include any taxes due to the county or state. \*

General Rate	4% (four percent)
Linen	3% (three percent)
Auto	1.5% (one and one-half percent)

\* If sales, storage, use or consumption of tangible personal property, occurs outside the corporate limits of the City of Lincoln but within the police jurisdiction, the rates of tax are **one-half** of those stated above.

PLEASE DIRECT ALL QUESTIONS REGARDING THE CITY OF LINCOLN SALES AND USE TAX TO:

ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division  
50 North Ripley St.  
Montgomery, AL 36132  
334-242-1490 (General Info)  
or 1-866-576-6531 (Paperless Filing Info)

## **TAXES ADMINISTERED BY THE CITY OF LINCOLN**

### **GASOLINE AND TOBACCO TAX RATES**

Gasoline	\$0.02 per gallon (two cents)
Diesel	\$0.02 per gallon (two cents)
Tobacco (cigarettes)	\$0.08 per pack (eight cents)
Tobacco (all other products)	10% of sell price (ten percent)