

## Business License

To obtain a Business License, please contact one of the Shelby County License Offices listed below. State of Alabama Business Licenses are issued by the License Office. Please note that Shelby County does not have a County Business License.

### Columbiana

104 Depot Street  
Columbiana, AL 35051  
Phone: 205-670-6836  
Fax: 205-670-6835

### Hwy 280

280 County Services Building  
19220 Hwy 280, Suite 100  
Birmingham, AL 35242  
Phone: 205-829-1270  
Fax: 205-670-6825

### Pelham

1018 County Services Drive  
Pelham, AL 35124  
Phone: 205-620-6600  
Fax: 205-664-0989

## Federal Identification Numbers

A Federal Identification Number may be obtained by contacting the IRS at:

[www.irs.gov](http://www.irs.gov)  
(800) 829-1040

*This brochure is meant for informational purposes only. It in no way limits the tax laws as set forth by the Alabama State Code.*

*Revised August 2022*

## Alabama Department of Revenue

Phone: 334-242-1490

[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

### Mailing Address:

PO Box 327750  
Montgomery, AL 36132

## ADOR Jefferson / Shelby Taxpayer Service Center

### Phone:

205-733-2740

### Hours of Operation:

Monday - Friday 8:00am -5:00pm

### Address:

2020 Valleydale Road, Suite 208  
Birmingham, AL 35244

## My Alabama Taxes System

[myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov)

For assistance with the MAT system, please contact the Alabama Department of Revenue.

## Resale Certificate (also known as a Sales Tax License)

1. Visit: [www.myalabamataxes.alabama.gov](http://www.myalabamataxes.alabama.gov)
2. Create an account or log-in to an existing account
3. Complete online application

Please contact the Alabama Department of Revenue (ADOR) or the ADOR Jefferson / Shelby Taxpayer Service Center for assistance.

# Shelby County Business Revenue



200 West College Street, Room 115  
Columbiana, AL 35051

[www.shelbyal.com](http://www.shelbyal.com)

Phone: 205-670-6520  
Fax: 205-669-8781

Email:  
[salestax@shelbyal.com](mailto:salestax@shelbyal.com)

**This department handles the collection of the following taxes:**

**Sales Tax  
Sellers Use Tax  
Consumers Use Tax  
Lodgings Tax  
Rental Tax  
Tobacco Tax**

***This department does not issue Business Licenses.***

## Definitions

### Sales Tax

This tax is imposed on the retail sales of tangible personal property sold in Shelby County and by businesses located in Shelby County.

### Sellers Use Tax

This tax is imposed on the retail sale of tangible personal property sold in Shelby County by businesses located outside of Shelby County which have no inventory located in Shelby County, but are making retail sales in Shelby County via sales offices, agents, or by any other significant recurring contact or "nexus" with Shelby County.

### Consumers Use Tax

This tax is imposed on personal property brought into Shelby County for storage, use or consumption when sales tax was not paid at the time of purchase.

### Lodgings Tax

This is a privilege tax on corporations, firms and persons engaged in renting or furnishing rooms, lodgings or other accommodations to transients for periods less than 180 days of continuous occupation.

### Rental Tax

This tax is imposed on each person, firm, or corporation engaged in the business of leasing or renting tangible personal property in Shelby County.

## Penalties and Interest

### Failure to Timely File

10% of the tax due

### Failure to Timely Pay

10% of the tax due

### Interest

Assessed at the IRS approved rate

## How to Obtain a Shelby County Tax Account

A Shelby County Tax Account Application form must be completed in order to be issued a taxpayer identification number. This is required before tax remittance can be accepted.

### To obtain an application form:

Email: [salestax@shelbyal.com](mailto:salestax@shelbyal.com)

Online: [www.shelbyal.com](http://www.shelbyal.com)

## Tax Rates

Sales (General, Amusement) .....	1%
Sales (Auto/Mach/Vending) .....	0.375%
Use (General) .....	1%
Use (Auto/Mach/Vending).....	0.375%
Rental (General) .....	3%
Rental (Auto).....	1.125%
Lodgings.....	7%
Tobacco.....	0.04%

## Filing Options

### Electronic

Returns may be filed and paid online via the Alabama Department of Revenue's website at: <http://myalabamataxes.alabama.gov>  
*Electronic filing must be completed by 4:00 pm CDT on the due date.*

### Paper

Paper returns may be submitted to our office via mail or in person.

Paper returns must be received by the Shelby County Business Revenue Office on or before the due date. The postmark is no longer a measure of a timely return.

***A \$30.00 NSF charge will be added to all returned checks and online rejects.***

## Filing Frequency

### Monthly Filing

Tax returns and remittance are due on the 20th day of the month for the taxable transactions that occurred during the previous month.

### Example:

Taxable transactions that occur between

March 1<sup>st</sup> and March 31<sup>st</sup> must be filed and paid on or before April 20<sup>th</sup>.

### Quarterly Filing

After a 12 month initial evaluation period, taxpayers may be considered for quarterly filing status if their average monthly tax liability is less than \$200.00.

Quarterly returns are due as follows:

January - March	Due by April 20 <sup>th</sup>
April - June	Due by July 20 <sup>th</sup>
July - September	Due by October 20 <sup>th</sup>
October - December	Due by January 20 <sup>th</sup>

### Annual Filing

After a 12 month initial evaluation period, taxpayers may be considered for annual filing status if their total yearly tax liability is less than \$10.00. Annual returns are due by the January 20<sup>th</sup> for transactions that occurred during the previous year.

### Occasional Filing

After a 12 month initial evaluation period, taxpayers may be considered for occasional filing status if they have less than 3 taxable events annually. Occasional returns are due on the 20<sup>th</sup> day of the month following the month in which a taxable transaction occurred.

**Make Checks Payable to:**  
Shelby County Business Revenue