

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 2017-14, 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 1st*** of that year.

Insurance: Payments for the license renewal shall be ***delinquent on March 1st*** 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 1st and ending February 29th.

Thirty Percent (30%) - during the period beginning March 1st and thereafter.

Interest – All delinquent accounts (both license taxes and penalties) shall also be charged interest at the rate determined pursuant to section 40-1-44 Code of Alabama 1975.

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 CITY OF LINCOLN

SALES & USE TAX RATES

General Rate	5% (five percent)
Amusement/Entertainment	5% (five percent)
Machine Rate	1% (one percent)
Automotive Rate	2% (two percent)
Vending Machine Rate	5% (five percent)
Agricultural Machinery & Equip.	1% (one percent)
W/D Fee	\$3.00 (three dollars)

LODGINGS TAX RATES

General Rate	8% (eight percent)
--------------	--------------------

RENTAL & LEASE TAX RATES

General Rate	4% (four percent)
Linen	3% (three percent)

Auto 1.5% (one and one-half percent)

GASOLINE TAX RATES

Gasoline \$0.02 per gallon (two cents)

Diesel \$0.02 per gallon (two cents)

TOBACCO TAX RATES

Tobacco (cigarettes) \$0.08 per pack (eight cents)

Tobacco (all other products) 10% of sell price (ten percent)

WINE TAX RATES

Wine \$0.07 per liter

** 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.