

## DUE DATES AND PENALTIES

City of Talladega, Revenue Division  
P.O. Box 498  
Talladega, AL 35161  
256-362-8186, ext. 1023

**Business License Due Dates.** Except as otherwise provided in Ordinance 1713, 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 Director of Finance, 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 Director of Finance, be assessed as penalty.

## TAXES

As of May, 2010 the City of Talladega is self-administered in collection of taxes due to the City. It is mandatory that all tax returns for sales & use, lodging and rental tax be filed on the Alabama Department of Revenue's (ALDOR) on-line City/County return (MAT or My Alabama Taxes can be found at [myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov)). Wholesale gas and tobacco/tobacco product returns only are filed in paper form to the City and taxes paid by check. Otherwise, the City of Talladega does not process paper returns with the exception of amended return from issued by the Revenue Division of the City. Businesses must contact the City's Revenue Division to obtain a jurisdiction account number (if one has not already been issued with a City of Talladega Business License) in order to complete the return. All tax returns and payments are due by the 20<sup>th</sup> of the month following the month in which they were collected. As of May, 2010, discounts are no longer allowed. This is reflected in the calculations on the ALDOR website when the return is filed.

**Tax Penalties:** Penalties for delinquent taxes will be enforced as outlined in the Code of Alabama Section 40-23. This includes but is not limited to:

***Ten Percent (10%) or \$50.00***, whichever is greater, for the failure to timely file the return.

***Ten Percent (10%) or \$50.00***, whichever is greater, for the failure to timely pay the return.

***Interest of One Percent (1%)*** per month shall also be charged on all delinquent returns.

**Discounts:** As of May 2010 discounts are no longer allowed. This is reflected in the calculation on the ALDOR website when the return is filed.