

MOBILE COUNTY USE TAX

In conjunction with the Sales Tax, Mobile County also collects a Use Tax which applies to tangible personal property purchased at retail for storage, use, or consumption in the County, regardless of whether the retailer is or is not engaged in business in the County. Any materials, supplies, or equipment used by your business which does not become an integral part of the product you manufacture or resell are subject to the tax. If the tax was not collected and remitted to Mobile County by the seller, it becomes the responsibility of the purchaser to report such acquisitions and to pay the tax thereon. In other words, if you purchase material, equipment or supplies at wholesale or outside of the County, on which the seller does not collect the Mobile County Sales Tax and/or the Mobile County School Sales Tax, then you owe the tax to the County as a “use tax”. Goods used or consumed entirely within the city limits of Mobile or Prichard are taxed at the rate of 1% and goods used or consumed in all other areas of the County are taxed at the rate of 1.5%.

Use Tax returns are due by the 20th of the month following the month your accumulated tax liability reaches \$50.00, **or** the due date for December’s return, whichever comes first.

The most efficient and safe way to file and pay your use tax returns is via the State of Alabama My Alabama Taxes/One Spot website (https://myalabamataxes.alabama.gov/_/#1). When setting up your account, be sure to add Jurisdiction Code 7749 to pay use tax due on consumption entirely within the cities of Mobile and/or Prichard, and 7049 for consumption in all other areas of the County, including municipalities other than Mobile and Prichard.

Please Note: If paying via My Alabama Taxes/ONE SPOT, the EFT payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the due date, to be considered timely paid.

Should you need additional information please contact the Mobile County Sales Tax Department at **(251) 574-4800**.