

**BACK TO SCHOOL SALES TAX HOLIDAY SPECIAL RETURN FORM FOR THE
REMITTANCE OF THE 1-CENT ST. CLAIR COUNTY EDUCATION TAX**

**A SEPARATE ST. CLAIR COUNTY BACK TO SCHOOL SALES TAX HOLIDAY RETURN MUST BE FILED FOR
EACH STORE LOCATION**

**IF YOUR COMPANY HAS A REPORTING SCHEDULE THAT WILL SPLIT THE DATES OF THE SALES TAX
HOLIDAY, THEN YOU MUST FILE BOTH RETURNS FOR BOTH PERIODS**

RETURN IS DUE AUGUST 20, 2025

THIS SPECIAL RETURN CANNOT BE FILED ELECTRONICALLY

ST. CLAIR COUNTY HAS NOT EXEMPTED ANY ITEMS FROM THE 1-CENT COUNTY EDUCATION TAX DURING THE BACK TO SCHOOL SALES TAX HOLIDAY JULY 18-20, 2025. THIS 1-CENT COUNTY EDUCATION TAX WILL BE CHARGED ON ALL EXEMPTED ITEMS AT BUSINESSES LOCATED OUTSIDE THE CITY LIMITS OF PELL CITY.

1. AMOUNT OF SALES OF EXEMPTED ITEMS _____

2. 1-CENT COUNTY EDUCATION TAX DUE _____

3. DISCOUNT FOR TIMELY PAYMENT _____
5% ON FIRST \$100 OF TAX DUE
2% ON REMAINING TAX DUE OVER \$100

4. AMOUNT DUE _____

SIGNATURE _____

DATE _____

**A SEPARATE SPECIAL RETURN MUST BE FILED FOR EACH STORE LOCATION THAT IS LOCATED OUTSIDE
THE CITY LIMITS OF PELL CITY IN ADDITION TO THE REGULAR ST. CLAIR COUNTY SALES AND USE TAX
RETURN. IF YOUR COMPANY HAS A REPORTING SCHEDULE THAT WILL SPLIT THE DATES OF THE SALES
TAX HOLIDAY, THEN YOU MUST FILE BOTH RETURNS FOR BOTH PERIODS.**