



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

September 09, 2022

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, engaged in the business of leasing or renting tangible personal property, engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the City of Irondale, Alabama and its police jurisdiction (located in Jefferson County).

Article 3, Chapter 51, Title 11, et seq., Code of Alabama, 1975 authorizes and empowers municipalities to levy a true sales, use, rental and lodgings tax identical to the corresponding State Tax Laws except for the rates of tax.

The governing body of the City of Irondale has adopted Resolution No. 2022-R-112 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, rental taxes, lodging taxes, for the City of Irondale. This Resolution is effective October 01, 2022.

Therefore, your first City of Irondale local tax return filed with Alabama Department of Revenue is for the tax period ending October 31, 2022, which is due on or before November 21, 2022. These taxes are to be reported using the Local Tax return in My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. You can view and verify City of Irondale's local tax rates at <https://revenue.alabama.gov/sales-use/tax-rates/>

Please direct all questions regarding the City of Irondale's local tax to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

Resolution 2022-R-112

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, LODGINGS TAXES LEVIED BY THE CITY OF IRONDALE, ALABAMA

NOW THEREFORE, BE IT RESOLVED, by the City Council of the **CITY OF IRONDALE, ALABAMA**, in regular meeting duly assembled, a quorum being present, as follows:

SECTION 1. Authorization of Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Irondale, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, consumers use, sellers use, rental, and lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law. Mayor James D. Stewart, Jr. and City Clerk-Treasurer Leigh Ann Allison are hereby authorized to execute an agreement with the Alabama Department of Revenue and such other documents as needed to effectuate this resolution.

SECTION 2. Certified Copy. The City Clerk-Treasurer or her designee shall provide a certified copy of this Resolution to the Alabama Department of Revenue and such other information as needed to the Alabama Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution beginning on ~~October 1, 2022.~~

ADOPTED & APPROVED: This 5th day of July, 2022



David Spivey, City Council President

APPROVED:



James D. Stewart, Jr., Mayor

ATTESTED:



Leigh Ann Allison, City Clerk

CERTIFICATION

I, Leigh Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of a resolution adopted by the City Council of the City of Irondale at its regular meeting held on the 5th day of July, 2022 as the same appears in the minutes of record of said meeting.



Leigh Ann Allison, City Clerk