

50 North Ripley Street  
Montgomery, AL 36132

revenue.alabama.gov

# State of Alabama Department of Revenue



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September 20, 2023

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 Fairfield, 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 Fairfield has adopted Resolution No. 2023-4 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 Fairfield. This Resolution is effective October 01, 2023.

Therefore, your first City of Fairfield local tax return filed with Alabama Department of Revenue is for the tax period ending October 31, 2023, which is due on or before November 20, 2023. 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 Fairfield's local tax rates at <https://www.revenue.alabama.gov/sales-use/city-and-county-tax-rates/>

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

Alabama Department of Revenue  
Sales and Use Tax Division  
P.O. Box 327710  
Montgomery, AL 36132-7710  
334-242-1490 or 866-576-6531

AUG 16 2023

# Resolution 2023-4

Local Tax Section  
Alabama Dept. of Revenue

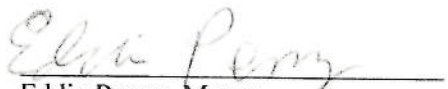
**A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO  
ADMINISTER AND COLLECT SALES, USE, RENTAL, LODGINGS TAXES  
LEVIED BY THE CITY OF FAIRFIELD, ALABAMA**

NOW THEREFORE, BE IT RESOLVED, BY THE City Council of the City of Fairfield, Alabama, in the regular meeting duly assembled, a quorum being present, as follows:

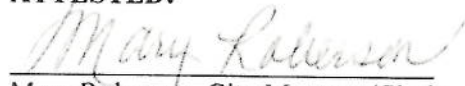
**SECTION 1. Authorization of Administration and Collection by Alabama Department of Revenue.** Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Fairfield, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect 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 Eddie Penny and City Manager/Clerk Mary Roberson 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 Manager/Clerk 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, 2023.

**ADOPTED & APPROVED:** This 7<sup>th</sup> day of August, 2023

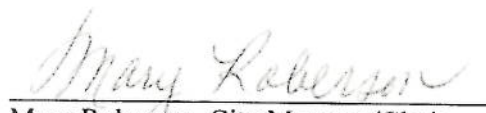
  
Eddie Penny, Mayor

**ATTESTED:**

  
Mary Roberson, City Manager/Clerk

### CERTIFICATION

I, Mary Roberson, City Manager/Clerk of the City of Fairfield, Alabama, hereby certify that the above is a true and correct copy of a resolution adopted by the City Council of the City of Fairfield at its regular meeting held on the 7<sup>th</sup> day of August, 2023 as the same appears in the minutes of record of said meeting.

  
Mary Roberson, City Manager/Clerk