revenue.alabama.gov

State of Alabama Department of Revenue



October 25, 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 Town of Jackson's Gap, Alabama and its police jurisdiction (located in Tallapoosa 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 Town of Jackson's Gap has adopted Resolution No. 2023-0084 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 Town of Jackson's Gap. This Resolution is effective November 01, 2023.

Therefore, your first Town of Jackson's Gap local tax return filed with Alabama Department of Revenue is for the tax period ending November 30, 2023, which is due on or before December 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 Town of Jackson's Gap's local tax rates at https://www.revenue.alabama.gov/sales-use/city-and-county-tax-rates/

Please direct all questions regarding the Town of Jackson's Gap'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 SEP - 7 2023

RESOLUTION 2023-0084

Local Tax Section Alabama Dept. of Revenue

SEP - 7 2023

Local Tax Section Alabama Dept. of Revenue

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT (SALES, USE, RENTAL, LODGING) TAXES LEVIED BY THE TOWN OF JACKSON'S GAP

STATE OF ALABAMA

BE IT ORDAINED BY THE <u>GOVERNING BODY</u> OF <u>TOWN</u> of <u>JACKSON'S GAP</u> AS FOLLOWS:

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the <u>Code of Alabama</u> 1975, Section 11-51-207, the <u>Town</u> of <u>Jackson's Gap</u> hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all (<u>sales, consumers use, sellers use, rental, and lodgings</u>) taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy, The <u>Town</u> of <u>Jackson's Gap</u> shall provide a certified of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolutions beginning on (November 01, 2023.

The Town of Jackson's Gap adopted this Resolution at a regular meeting on 12th day of September 2023. This Resolution is effective as of <u>11-01-2023</u>.

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Attest: Town Clerk

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SEP 1 3 2023

TOWN OF JACKSON'S GAP

Local Tax Section Alabama Dept. of Revenue

CERTIFICATE OF PUBLICATION

I, Kathleen Thomas, Town Clerk for the Town of Jackson's Gap, hereby certify that Resolution 2023-0084 which was adopted by Mayor and the Town Council of Jackson's Gap, Alabama on this 12th day of September 2023. I further certify that said resolution was published by posting in three places within the town limits of Jackson's Gap.

Dated this 12th day of September, 2023.

Kathleen Thomas/ Town Clerk

1405 Main St. Jackson's Gap, AL. 36861- (256) 825-8518 (FAX) 256-825-7326