revenue.alabama.gov



October 24, 2023

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, in Lee County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Lee County has adopted Resolution No. 9_11_2023 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for Lee County. This Resolution is effective November 1, 2023.

Therefore, your first Lee County 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 Lee County's local tax rates at http://www.revenue.alabama.gov/salestax/sales/index.cfm.

Please direct all questions regarding Lee County'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

LEE COUNTY COMMISSION

Chairman

Bill English, Probate Judge Mailing Address: P. O. Box 2412 Opelika, AL 36803-2412 (334) 737-3660 phone 1-855-212-8024 www.leeco.us



Members

Doug Cannon, District 1 Ross Morris, District 2 Gary D. Long, District 3 Tony Langley, District 4 Richard LaGrand, District 5

RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT CABLE FRANCHISE, VIDEO RENTAL, SALES & USE, SEVERANCE, AND ALCOHOL TAXES LEVIED BY LEE COUNTY

STATE OF ALABAMA

WHEREAS, Section 11-51-207 of the Code of Alabama 1975, allows for the Alabama Department of Revenue to administer and collects taxes; and

WHEREAS, the Lee County Commission hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all Lee County cable franchise, video rental, sales and use, severance and alcohol taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law beginning November 1, 2023.

THEREFORE BE IT RESOLVED BY THE LEE COUNTY COMMISSION that a certified copy of this Resolution shall be provided to the Alabama Department of Revenue as well as any other necessary information or 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 Resolution.

IN WITNESS WHEREOF, the Lee County Commission has caused this Resolution to be executed in its name and on its behalf by the Chairman on this the 11th day of September, 2023.

Chairman, Lee County Commission

ATTEST:

Alabama Dept of Revenue

SEP 21 2023

Local Tax Section