50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

State of Alabama Department of Revenue



November 16, 2023

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the Town of Dauphin Island, Alabama (located in Mobile 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 Dauphin Island has adopted Resolution No. 10042023 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the lodging taxes, for the Town of Dauphin Island. This Resolution is effective December 01, 2023.

Therefore, your first Town of Dauphin Island local tax return filed with Alabama Department of Revenue is for the tax period ending December 31, 2023, which is due on or before January 22, 2024. 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 Dauphin Island'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 Dauphin Island'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

OCT 11 2023

Local Tax Section

Resolution 10042023

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT LODGING TAXES LEVIED BY THE TOWN OF DAUPHIN ISLAND

STATE OF ALABAMA

BE IT ORDAINED BY THE TOWN COUNCIL OF TOWN OF DAUPHIN ISLAND OF ALABAMA, 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 Town of Dauphin Island of Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The Town of Dauphin Island of Alabama shall provide a certified copy 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 Resolution.

The Town of Dauphin Island of Alabama adopted this Resolution at the regular meeting on October 3, 2023. This Resolution is effective as of December 1, 2023.

Mayor

ATTEST:

City Clerk