50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

State of Alabama Department of Revenue



December 19, 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 Moundville, Alabama and its police jurisdiction (located in Hale and Tuscaloosa 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 Moundville has adopted Resolution No. 2023-6 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 Moundville. This Resolution is effective January 01, 2024.

Therefore, your first City of Moundville local tax return filed with Alabama Department of Revenue is for the tax period ending January 31, 2024, which is due on or before February 20, 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 City of Moundville'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 Moundville'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

Local Tax Section

Resolution 2023-6

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

STATE OF ALABAMA

BE IT ORDAINED BY THE MOUNDVILLE CITY COUNCIL OF CITY OF MOUNDVILLE 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 City of Moundville hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental, and lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The City of Moundville 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 City of Moundville adopted this Resolution at the regular meeting on September 25, 2023. This Resolution is effective as of January 1, 2024

Mayor Tory Lester

ATTEST:

Carol Townsend, City Clerk

Resolution #2023-06 City of Moundville Authorizing the Alabama Department of Revenue to Administer and Collect, Sales, Use, Rental and Lodging Taxes

This instrument was prepared by: Carol Townsend, City Clerk City of Moundville P.O. Box 98 Moundville, AL 35474 (205) 371-2641

I, Carol Townsend, City Clerk with the City of Moundville Do hereby certified this is a true and accurate copy of the City of Moundville Resolution #2023-06 and was Adopted September 25, 2023 by the Moundville Mayor and City Council.

Carol Townsend, City Clerk

9/27/2023

Date