50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

State of Alabama Department of Revenue



January 23, 2024

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 Phil Campbell, Alabama (located in Franklin 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 Phil Campbell has adopted Resolution No. 2023-1205 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 Phil Campbell. This Resolution is effective February 01, 2024.

Therefore, your first Town of Phil Campbell local tax return filed with Alabama Department of Revenue is for the tax period ending February 29, 2024, which is due on or before March 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 Town of Phil Campbell'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 Phil Campbell'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

DEC - 7 2023

Local Tax Section

Resolution 2023-1205

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, LODGING TAXES LEVIED BY THE TOWN OF PHIL CAMPBELL

STATE OF ALABAMA

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PHIL CAMPBELL, 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 Phil Campbell 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.

SECTION 2. Certified Copy. The Town of Phil Campbell 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 beginning on February 1, 2024.

The Town of Phil Campbell adopted this Resolution at the regular meeting on December 5, 2023. This Resolution is effective as of February 1, 2024.

Mayor Michael McQuary

ATZEST: Virginia Burks Town Clerk

