50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

State of Alabama Department of Revenue



March 15, 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 Sylvania, Alabama and its police jurisdiction (located in Dekalb 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 Sylvania has adopted Resolution No. 2024-01 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 Sylvania. This Resolution is effective April 01, 2024.

Therefore, your first Town of Sylvania local tax return filed with Alabama Department of Revenue is for the tax period ending April 30, 2024, which is due on or before May 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 Sylvania'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 Sylvania'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

RESOLUTION 2024 - 01

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

STATE OF ALABAMA

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF SYLVANIA, 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 Sylvania of Sylvania, AL hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, consumers use, sellers use, rental, and lodging 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 Sylvania of Sylvania, AL 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 April 1, 2024.

The Town of Sylvania of Sylvania, AL adopted this Resolution at the regular meeting on February 20, 2024. This Resolution is effective as of April 1, 2024.

Terry McClendon, Mayor

Town of Sylvania

ATTEST: Lana Cole, Clerk

Town of Sylvania

Alabama Dept of Revenue

FFB 2 1 2024

Local Tax Section