50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

State of Alabama Department of Revenue



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 Scottsboro, Alabama and its police jurisdiction (located in Jackson 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 Scottsboro has adopted Resolution No. 2024-05-14 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 Scottsboro. This Resolution is effective October 01, 2024.

Therefore, your first City of Scottsboro local tax return filed with Alabama Department of Revenue is for the tax period ending October 31, 2024, which is due on or before November 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 Scottsboro'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 Scottsboro'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

JUN 10 2024

RESOLUTION 2024-05-14

Local Tax Section Alabama Dept. of Revenue

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

STATE OF ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SCOTTSBORO, 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 <u>City of Scottsboro</u> hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all <u>(sales, consumers use, sellers use, rental, and lodgings, etc.)</u> 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 Scottsboro* 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 *October 1*, 2024.

Adopted and Approved this the 22nd day of April, 2024.

Richard Bailey, Council President