375 South Ripley Street Montgomery, AL 36104

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, in the City of Sheffield, Alabama (located in Colbert 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 Sheffield has adopted Resolution No. 03172025 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for the City of Sheffield. This Resolution is effective May 01, 2025.

Therefore, your first City of Sheffield local tax return filed with Alabama Department of Revenue is for the tax period ending May 31, 2025, which is due on or before June 20, 2025. 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 Sheffield'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 Sheffield'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

City of Sheffield

Sheffield, Alabama 35660

Office Of City Clerk & Treasurer (256) 383-0250

600 N Montgomery Avenue PO Box 380

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES AND USE TAXES LEVIED BY THE CITY OF SHEFFIELD

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHEFFIELD 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 Council of the City of Sheffield hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales and use taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The City Clerk of the City of Sheffield 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 May 1, 2025.

The City Council of the City of Sheffield adopted this Resolution at the regular meeting on March

17, 2025.

RECEIVED

MAYOR

MAR 1 9 2025

ATTEST

LOCAL TAX

CERTIFICATION

I, Lisa Elledge, the duly qualified, acting and appointed City Clerk of the City of Sheffield, Alabama, hereby certify that the above and foregoing resolution was duly passed and adopted by the City Council of the City of Sheffield in regular session at the City Hall in the Council Chambers on the 18th day of March, 2025.

Witness my hand and seal of said City on this, the 18th day of March, 2025.

STATE OF ALABAMA ***

City Clerk