

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 Jackson County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Jackson County has adopted Resolution No. 25-05 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 Jackson County. This Resolution is effective July 1, 2025.

Therefore, your first Jackson County local tax return filed with Alabama Department of Revenue is for the tax period ending July 31, 2025, which is due on or before August 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 Jackson County's local tax rates at http://www.revenue.alabama.gov/salestax/sales/index.cfm.

Please direct all questions regarding Jackson County's local tax to this office:

Alabama Department of Revenue Sales and Use Tax Division Post Office Box 327710 Montgomery, Alabama 36132-7710 334-242-1490 or 866-576-6531



Jackson County Commission

102 E. Laurel Street
Courthouse Suite 47
Scottsboro, Alabama 35768
(256) 574-9280 Ext. 8 • Fax: (256) 574-9321

Bill Nance Chairman Commissioners
District I
Chris Gulley
District II
Paul Kennamer
District III
AJ Buckner
District IV
Kevin McBride

Resolution #25-05

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

STATE OF ALABAMA

BE IT ORDAINED BY THE COMMISSION OF THE COUNTY OF JACKSON, AS FOLLOWS:

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the County of Jackson hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all Sales and Use, Lodging, and Rental taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County of Jackson 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 July 1, 2025.

The County of Jackson adopted this Resolution at the regular meeting on March 24, 2025. This Resolution is effective as of March 24, 2025.

Willie B. Nance, Jr.

Chairman

RECEIVED

MAR 2 5 2025

LOCAL TAX

ATTEST

Matthew Hamrick

County Administrator