revenue.alabama.gov



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 Red Bay, Alabama and its police jurisdiction (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 City of Red Bay has adopted Resolution No. 2025-05-21 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for the City of Red Bay. This Resolution is effective July 01, 2025.

Therefore, your first City of Red Bay 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 City of Red Bay'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 Red Bay'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 #2025.05.21

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT <u>SALES AND USE</u> TAXES LEVIED BY THE CITY OF RED BAY, ALABAMA

STATE OF ALABAMA

BE IT ORDAINED BY THE <u>CITY COUNCIL</u> OF <u>THE CITY OF RED BAY</u> OF FRANKLIN COUNTY, ALABAMA, 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, <u>the City of Red Bay</u> of <u>Franklin</u> <u>County</u>, <u>Alabama</u>, hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all <u>sales and use</u> taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The <u>City of Red Bay</u> of <u>Franklin County</u>, <u>Alabama</u> 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.

The <u>City of Red Bay</u> of <u>Franklin County</u>, <u>Alabama</u>, adopted this Resolution at the regular meeting on <u>May 21, 2025</u>. This Resolution is effective as of <u>July 1, 2025</u>.

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ATTEST: Sau Miking City Clerk RECEIVED

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