

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 Lee County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Lee County has adopted Resolution No. 08/28/2025 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 Lee County. This Resolution is effective December 1, 2025.

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

Please direct all questions regarding Lee 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

LEE COUNTY COMMISSION

Chairman
Jere Colley, Probate Judge
Mailing Address:
P.O. Box 2412
Opelika, AL 36803-2412
(334) 737-3660 phone
1-855-212-8024
www.leeco.us



Members
Doug Cannon, District 1
Ross Morris, District 2
Jeff Drury, District 3
Tony Langley, District 4
Richard LaGrand, District 5

RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGINGS TAXES LEVIED BY LEE COUNTY, ALABAMA

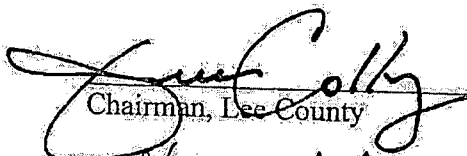
STATE OF ALABAMA

BE ORDAINED BY THE COMMISSION OF LEE COUNTY, AS FOLLOWS:

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-3-11.3, the Commission of Lee County hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental, and lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The Commission of Lee County 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 the said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The Commission of Lee County adopted this Resolution at the regular meeting on August 25, 2025. This Resolution is effective as of December 1, 2025.


Chairman, Lee County

County Administrator

8/25/25
Date

RECEIVED

AUG 28 2025

LOCAL TAX