

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 Semmes, Alabama and its police jurisdiction (located in Mobile 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 Semmes has adopted Resolution No. 2025-97 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 Semmes. This Resolution is effective January 01, 2026.

Therefore, your first City of Semmes local tax return filed with Alabama Department of Revenue is for the tax period ending January 31, 2026, which is due on or before February 20, 2026. 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 Semmes'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 Semmes'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



Mayor Brandon Van Hook

Resolution 2025-96

**RESOLUTION TO TERMINATE CONTRACT WITH AVENU INSIGHTS &
ANALYTICS, LLC**

WHEREAS, the City of Semmes entered into a contract with Avenu Insights & Analytics, LLC on or around September 1, 2024 for remittance processing for Rental/Lease Tax, Gas Tax and Sales & Use Tax administration; and,


WHEREAS, the contract term is for three years, and the City wishes to terminate said agreement pursuant to the contract and §40-2A-12, Code of Alabama, effective in ninety days.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Semmes, Alabama, while in special session that the contract between the City of Semmes and Avenu Insights & Analytics, LLC is hereby terminated effective December 16, 2025, and the Mayor is hereby authorized to sign all documentation to effect the termination. Insofar as any other resolution conflicts with this Resolution, this Resolution shall prevail.

Adopted and approved this 16th day of September, 2025.

ATTEST:


Brandon Van Hook – Mayor


Olivia M. Zirlott
City Clerk

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SEP 25 2025

"Make Life Beautiful"

LOCAL TAX



Mayor Brandon Van Hook

RESOLUTION 2025-97

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

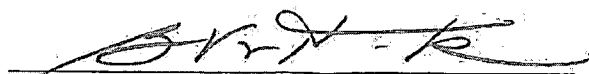
BE IT RESOLVED by the City Council of the City of Semmes, Alabama, while in Regular Session on the 16th day of September, 2025, as follows:

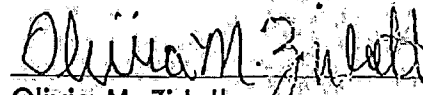
SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Semmes hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental, and lodging 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 Semmes 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.

Adopted and approved this 16th day of September, 2025.

ATTEST:


Brandon Van Hook - Mayor


Olivia M. Zirloff
City Clerk

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LOCAL TAX