

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, 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 Westover, Alabama and its police jurisdiction (located in Shelby 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 Westover has adopted Resolution No. 2025-08-05-2109 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 Westover. This Resolution is effective January 01, 2026.

Therefore, your first City of Westover 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 Westover'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 Westover'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

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OCT 27 2025

RESOLUTION # 2025-08-05-2109

LOCAL TAX

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE  
TO ADMINISTER AND COLLECT SALES, CONSUMERS USE, RENTAL, LODGINGS  
TAXES LEVIED BY THE CITY OF WESTOVER, ALABAMA  
IN SHELBY COUNTY, ALABAMA

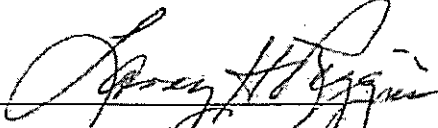
STATE OF ALABAMA

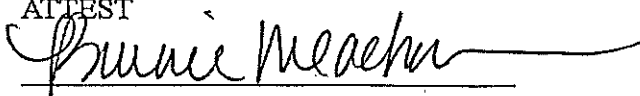
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTOVER, ALABAMA  
IN SHELBY COUNTY, ALABAMA, AS FOLLOWS:

SECTION 1. Administration and Collect by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Westover, Alabama in Shelby County, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, consumers use, sellers 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 City of Westover, Alabama in Shelby County, Alabama 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 Alabama Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution beginning on January 1, 2026.

The City of Westover, Alabama in Shelby County, Alabama of Westover, Alabama adopted this Resolution at the regular meeting on August 5<sup>th</sup>, 2025. This Resolution is effective as of January 1, 2026.

  
Larry H. Riggins, Mayor

ATTEST  
  
Bonnie Meacham, City Clerk - Treasurer

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OCT 5 1900

LOCAL TAX