

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 Town of Cowarts, Alabama (located in Houston 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 Town of Cowarts has adopted Resolution No. 2025-12 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 Town of Cowarts. This Resolution is effective February 01, 2026.

Therefore, your first Town of Cowarts local tax return filed with Alabama Department of Revenue is for the tax period ending February 28, 2026, which is due on or before March 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 Town of Cowarts's local tax rates at <https://www.revenue.alabama.gov/sales-use/city-and-county-tax-rates/>

Please direct all questions regarding the Town of Cowarts'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 2025-12

**A RESOLUTION AUTHORIZING THE ALABAMA  
DEPARTMENT OF REVENUE TO ADMINISTER AND  
COLLECT SALES, USE, RENTAL, AND LODGINGS TAXES  
LEVIED BY THE TOWN OF COWARTS**

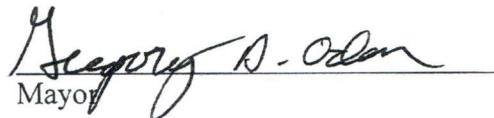
**STATE OF ALABAMA**

**BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF COWARTS, 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 Town of Cowarts 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 Town of Cowarts 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 Town of Cowarts adopted this Resolution at the regular meeting on December 8, 2025. This Resolution is effective as of February 1, 2026.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk

RECEIVED

DEC 31 2025

Local Tax Section  
Alabama Dept. of Revenue