

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 Rainsville, Alabama and its police jurisdiction (located in Dekalb 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 Rainsville has adopted Resolution No. 11-24-2025 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 the City of Rainsville. This Resolution is effective January 01, 2026.

Therefore, your first City of Rainsville 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 Rainsville'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 Rainsville'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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DEC - 3 2025

Local Tax Section
Alabama Dept. of Revenue

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Resolution 11-24-2025

Local Tax Section
Alabama Dept. of Revenue

**A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO
ADMINISTER AND COLLECT (SALES, USE, RENTAL, LODGINGS) TAXES LEVIED BY THE
CITY OF RAINSVILLE, ALABAMA**

STATE OF ALABAMA

**BE IT ORDAINED BY THE RAINSVILLE CITY COUNCIL OF THE CITY OF RAINSVILLE,
ALABAMA, 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 Rainsville, 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 Rainsville, 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 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 Council of the City of Rainsville, Alabama adopted this Resolution at the Council Meeting on 11/24/2025. This Resolution is effective as of 11/24/2025.

Rodger Singefelt
MAYOR

ATTEST:

Keely Major
CITY CLERK

REC'D BY MAIL

DEC 18 2025

Local Tax Section
Alabama Dept. of Revenue

P.O. Box 309
Rainsville, AL 35986

City of Rainsville



REC'D BY MAIL

DEC 18 2025

Local Tax Section
Alabama Dept. of Revenue

Phone: 256-638-6381
Fax: 256-638-2248

To Whom It May Concern,

The City of Rainsville hereby certifies that Ordinance No. 11-24-2025, which amends the City of Rainsville tax provisions, was approved by the governing body and has been posted as of this date, 12-15, 2025, in three public locations within the City of Rainsville: City Hall, the Public Library, and the United States Post Office.

City Clerk

City of Rainsville

(Seal)

