

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 Smiths Station , Alabama (located in Lee 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 Smiths Station has adopted Resolution No. 2025-631 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 Smiths Station . This Resolution is effective March 01, 2026.

Therefore, your first City of Smiths Station local tax return filed with Alabama Department of Revenue is for the tax period ending March 31, 2026, which is due on or before April 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 Smiths Station '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 Smiths Station '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 2025-631

A RESOLUTION BY THE CITY OF SMITHS STATION, ALABAMA, AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGINGS TAXES LEVIED BY THE CITY OF SMITHS STATION.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SMITHS STATION, AS FOLLOWS:

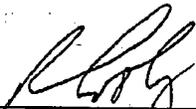
SECTION 1. Administration and Collection by the Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Smiths Station hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental, 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 City of Smiths Station shall provide a certified copy of this Resolution to the Alabama Department of Revenue. It 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.

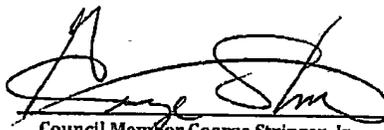
The City of Smiths Station adopted this Resolution at the regular meeting on December 9, 2025. This Resolution is effective as of March 1, 2026.

Now, Therefore, be it Ordained by the City Council of Smiths Station, Alabama, that this Resolution becomes Effective Immediately upon Adoption and Approval pursuant to §11-45-8, Code of Alabama 1975, as amended.

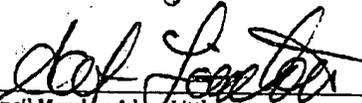
APPROVED and ADOPTED this the 9th Day of December, 2025.



Mayor Richard A. Cooley



Council Member George Stringer, Jr.



Council Member Adam Littleton



Council Member Steve Lansdon



Council Member Dwayne Peterson

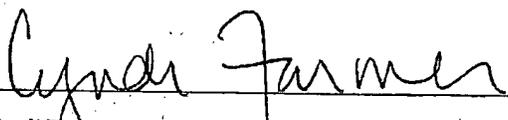
Council Member Victoria Green

RECEIVED

JAN - 8 2026

LOCAL TAX

Attested:



Cyndi Farmer, City Clerk-Treasurer

SEAL:



CITY OF SMITHS STATION
P. O. BOX 250
Smiths Station, Alabama 36877

Resolution 2025-631

CERTIFICATION

I, Cyndi Farmer, City Clerk-Secretary of the City of Smiths Station, Alabama hereby certify the attached to be a true and correct copy of the Resolution adopted by the City Council of Smiths Station, Alabama at the Special Meeting held **December 9, 2025** as same appears in minutes of record of said meeting and published by posting copies thereof on **December 10, 2025** at the public places listed below, which copies remained posted for five business days, through **December 30, 2025**. The resolution will remain posted for a minimum of thirty days.

City Hall	2336 Panther Parkway
Renfroe's Market	2461 Panther Parkway
Terry's Grocery	9309 Mullin Road
U.S. Post Office	2720 Panther Parkway

Smiths Station, AL 36877

Cyndi Farmer

Cyndi Farmer, City Clerk-Treasurer

Seal:

RECEIVED

JAN - 8 2026

LOCAL TAX

