

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 Bayou La Batre, 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 Bayou La Batre has adopted Resolution No. 2026-003 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 Bayou La Batre. This Resolution is effective May 01, 2026.

Therefore, your first City of Bayou La Batre local tax return filed with Alabama Department of Revenue is for the tax period ending May 31, 2026, which is due on or before June 22, 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 Bayou La Batre'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 Bayou La Batre'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

City of Bayou La Batre

Resolution 2026-003

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGINGS TAXES LEVIED BY THE CITY OF BAYOU LA BATRE

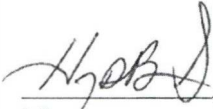
STATE OF ALABAMA

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BAYOU LA BATRE, 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 Bayou La Batre 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 Bayou La Batre 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 City of Bayou La Batre adopted this Resolution at the regular meeting on March 19, 2026. This Resolution is effective as of May 1, 2026.



Mayor

ATTEST:



City Clerk

RECEIVED

MAR 25 2026

Local Tax Section
Alabama Dept. of Revenue