

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 renting or furnishing of rooms, lodgings, or accommodations made to transients, in Etowah County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Etowah County has adopted Resolution No. R26-0616B to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, lodging taxes, for Etowah County. This Resolution is effective August 1, 2026.

Therefore, your first Etowah County local tax return filed with Alabama Department of Revenue is for the tax period ending August 31, 2026, which is due on or before September 21, 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 Etowah County's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Please direct all questions regarding Etowah County's local tax to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

Resolution R26-0616B

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES, CONSUMERS USE, SELLERS USE, LODGINGS,
AND ANY ASSOCIATED UNABATED TAXES
LEVIED BY THE COUNTY COMMISSION OF ETOWAH COUNTY**

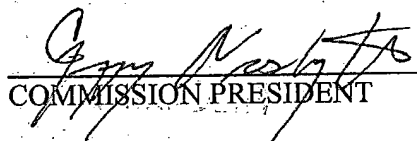
STATE OF ALABAMA

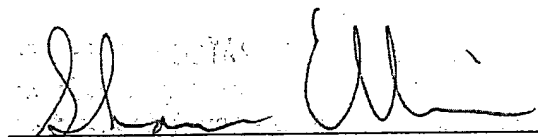
**BE IT ORDAINED BY THE COUNTY COMMISSION OF ETOWAH COUNTY, AS
FOLLOWS:**

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 County Commission of Etowah County hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, consumers use, sellers use, lodgings, and any associated unabated taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County Commission of Etowah County 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 August 1, 2026.

The County Commission of Etowah County adopted this Resolution at the regular meeting on June 16, 2026. This Resolution is effective as of August 1, 2026.


COMMISSION PRESIDENT


ATTEST: CHIEF ADMINISTRATIVE OFFICER

RECEIVED

JUN 16 2026

LOCAL TAX