

State of Alabama Department of Revenue



TO: ALL PERSONS, FIRMS, AND CORPORATIONS 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 Harpersville, Alabama and its police jurisdiction (located in Shelby 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 Harpersville has adopted Resolution No. 2026-08-03-01 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the rental taxes, lodging taxes, for the Town of Harpersville. This Resolution is effective October 01, 2026.

Therefore, your first Town of Harpersville local tax return filed with Alabama Department of Revenue is for the tax period ending October 31, 2026, which is due on or before November 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 Harpersville'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 Harpersville'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 2026-08-03-01

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

WHEREAS, the Town of Harpersville is authorized under the laws of the State of Alabama to levy municipal sales, use, rental, and lodgings taxes; and

WHEREAS, Section 11-51-207, Code of Alabama 1975, authorizes municipalities to direct the Alabama Department of Revenue to administer and collect such taxes on behalf of the municipality; and

WHEREAS, the Town Council finds that administration and collection by the Alabama Department of Revenue will promote efficient tax administration, improve compliance, and reduce the administrative burden on the Town; and

WHEREAS, the Town Council has determined that it is in the best interest of the Town and its citizens to have the Alabama Department of Revenue administer and collect such taxes to the fullest extent permitted by law.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE
TOWN OF HARPERSVILLE, 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 Town of Harpersville hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all 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 Council of The Town of Harpersville 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 October 1, 2026

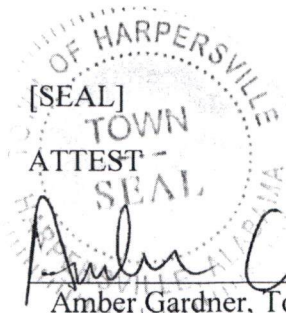
THEREUPON Beverly Johnson, a councilmember, moved and Ryan Harry, a councilmember, seconded the motion that Resolution 2026-08-03-01 be given vote, and said Resolution passed by unanimous vote of the Council present, and the Mayor declared the same passed.

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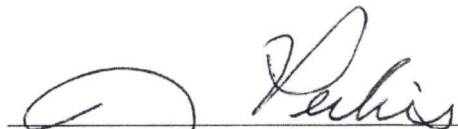
AUG 17 2026

**Local Tax Section
Alabama Dept. of Revenue**

ADOPTED this 3rd day of August 2026.



Amber Gardner, Town Clerk/Treasurer

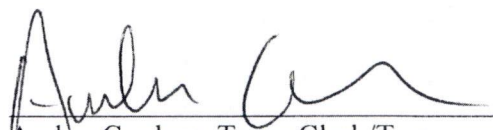

Theoangelo Perkins, Mayor

Affidavit

I, the undersigned qualified Town Clerk/Treasurer of the Town of Harpersville, Alabama, do hereby certify that the above and foregoing is a true copy of a Resolution lawfully passed and adopted by the Town Council of the Town named herein, at a regular meeting of such Council held on the 3rd day of August 2026 and that such Resolution is on file in the office of the Town Clerk/Treasurer and that no action has been taken to rescind or modify said Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Town on this 3rd day of August 2026




Amber Gardner, Town Clerk/Treasurer

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AUG 17 2026

**Local Tax Section
Alabama Dept. of Revenue**