



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

September 23, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in Elmore County, Alabama

Sections 11-3-11.1, 11-3-11.3, 40-12-4 & 40-12-5, et seq., Code of Alabama 1975, authorize and empower counties to levy a true sales and use tax and require the Alabama Department of Revenue upon request of the county to collect the tax.

On March 23, 2015, the governing body of Elmore County adopted Resolution No. 2015-3-23 requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax effective October 1, 2015 with a due date of November 20, 2015.

The Law requires that Elmore County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, Elmore County sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and all calculations will be done automatically for you. File these taxes through My Alabama Taxes (MAT) at <http://myalabamataxes.alabama.gov>.

Please direct all questions regarding Elmore County sales and use taxes 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

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES AND USE TAXES
LEVIED BY THE ELMORE COUNTY COMMISSION**

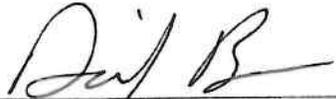
STATE OF ALABAMA

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

SECTION 1. Administration and Collection by State Department of Revenue. Pursuant to the provisions of Code of Alabama 1975, Section 11-51-207, the Commission of County of Elmore hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales and use taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. The County of Elmore 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 Commission of the County of Elmore adopted this Resolution at the regular meeting on March 23, 2015. This Resolution is effective as of October 1, 2015.



David Bowen, Chairman
Elmore County Commission

4/8/15
Date



ATTEST:
Grace McDuffie, Administrator
Elmore County Commission

4/7/15
Date

County Seal