



# State of Alabama

## Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

November 25, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption; engaging in the business of leasing or renting tangible personal property; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the City of Graysville, Alabama (located in Jefferson 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 Graysville has adopted Resolution No. 2016-3 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes and any other additional taxes for the City of Graysville. This Resolution is effective December 01, 2015.

Therefore, your first City of Graysville local tax return filed with Alabama Department of Revenue is for the tax period ending December 31, 2015, which is due on or before January 20, 2016. Please remit the City of Graysville's local tax to:

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

The Law requires that Graysville local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the City of Graysville local taxes are to be included on the electronic city/county tax return assigned to you (City and County Form 9501). Enter the gross amounts and deductions and then all of the calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. You can view and verify City of Graysville's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Resolution No. 2016 - 3

**A RESOLUTION AUTHORIZING THE ALABAMA  
DEPARTMENT OF REVENUE TO ADMINISTER AND  
COLLECT SALES, USE, AND RENTAL TAXES  
LEVIED BY THE CITY OF GRAYSVILLE, ALABAMA**

WHEREAS, the City of Graysville, Alabama (“City”) currently self administers and collects the municipal sales, use and rental taxes levied by the City (collectively, “Municipal Taxes”);

WHEREAS, the Alabama Department of Revenue (“ADOR”) has expertise in collecting sales, use, rental and other taxes at the State level and for municipalities throughout Alabama;

WHEREAS, in consideration for a fee of no more than two percent of all Municipal Taxes collected for the City, the Alabama Department of Revenue (“ADOR”) can provide a comprehensive set of services to the City for the administration and collection of Municipal Taxes, including, but not limited to, interfacing with taxpayers, audit services, generating assessments, dispute resolution (including litigation if required) and otherwise assisting municipalities to collect taxes levied by the City; and

WHEREAS, retaining ADOR to administer and collect Municipal Taxes will promote efficiencies in collection of the Municipal Taxes and provide benefits to the City.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAYSVILLE,  
ALABAMA AS FOLLOWS:**

SECTION 1. Utilizing the services provided by ADOR to collect Municipal Taxes for the City is in the public interest of the City and its citizens.

SECTION 2. 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 Graysville hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use and rental taxes levied and assessed by the City under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 3. Certified Copy. The City shall provide a certified copy of this Resolution to ADOR and shall also provide such other information and take such other steps as may be required by said Department to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

SECTION 4. This Resolution and the commencement of services by ADOR shall be effective as of December 1, 2015.

APPROVED and ADOPTED this the 3<sup>RD</sup> day of November 2015.

Mary Sue Morgan  
Mary Sue Morgan, Mayor

Dorothy Hawthorne  
Dorothy Hawthorne, Mayor Pro Tem

James Armstrong Sr.  
James Armstrong, Sr.

Chris Greer  
Chris Greer

Betty Cash  
Betty Cash

George Holms  
George Holms

Donald C. Shaw  
Donald C. Shaw

ATTEST:

Kathy R. Dumas  
Kathy R. Dumas, City Clerk

**CERTIFICATE OF CITY CLERK**

I, Kathy Dumas City Clerk of the City of Graysville, Alabama, do hereby certify that the above is a true and correct copy of Resolution No. 2016-3 adopted by the City Council of the City of Graysville at its meeting held on the 3<sup>RD</sup> day of November 2015.

Kathy Dumas  
City Clerk

(SEAL)