



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

October 18, 2016

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 Linden, Alabama and its police jurisdiction (located in Marengo 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 Linden has adopted Resolution No. 20160705 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 Linden. This Resolution is effective October 01, 2016.

Therefore, your first City of Linden local tax return filed with Alabama Department of Revenue is for the tax period ending October 31, 2016, which is due on or before November 21, 2016. Please remit the City of Linden'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 Linden 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 Linden 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 Linden's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Resolution 20160705

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

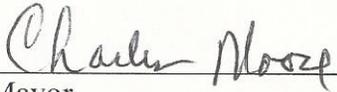
STATE OF ALABAMA

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LINDEN IN
MARENGO COUNTY, AS FOLLOWS:**

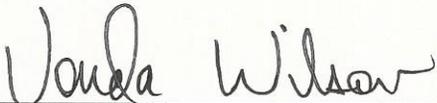
SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the CITY OF LINDEN of MARENGO COUNTY hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, 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 LINDEN of MARENGO 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.

The CITY OF LINDEN of MARENGO COUNTY adopted this Resolution at the regular meeting on July 5, 2016. This Resolution is effective as of October 1, 2016.



Mayor



ATTEST: City Clerk