



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

March 2, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Chambers County (Code 7070 - PJ Five Points)**, 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 January 5, 2015, the governing body of Chambers County (Code 7070 - PJ Five Points) adopted Resolution No. 1-05-15-2A requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax **effective March 1, 2015** with a due date of April 20, 2015.

The Law requires that Chambers County (Code 7070 - PJ Five Points) 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, Chambers County (Code 7070 - PJ Five Points) 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 Chambers County (Code 7070 - PJ Five Points) 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

RESOLUTION NO. 1-05-15-2

WHEREAS, the Chambers County Commission is the taxing authority for certain taxes in Chambers County, Alabama; and,

WHEREAS, the Chambers County Commission seeks to retain the services of the Alabama Department of Revenue to administer the collection of its sales/use tax, lodging tax, and rental tax; and,

WHEREAS, the Alabama Department of Revenue has reported to the Chambers County Commission that it seeks to perform these services on behalf of the Chambers County Commission and will do so without the necessity of contract at the cost of two percent (2%) of the revenues collected; and,

WHEREAS, the Alabama Department of Revenue shall not charge the Chambers County Commission for auditing services and shall make weekly electronic direct deposits of the revenues collected to the designated account of the Chambers County Commission; and,

WHEREAS, the Alabama Department of Revenue shall provide the Chambers County Commission monthly statistical management reports as to collections and distributions of the taxes; and,

WHEREAS, the Alabama Department of Revenue provides nine (9) taxpayer service centers throughout the state and ONESPOT tax filing which will allow assistance to the taxpayers of Chambers County such that state, county, and municipal returns can be filed in one location.

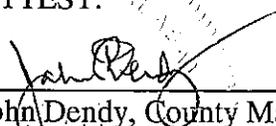
NOW THEREFORE, BE IT RESOLVED by the Chambers County Commission as follows:

1. The Chambers County Commission shall retain the services of the Alabama Department of Revenue for the administration and collection of its sales/use tax, lodging tax, and rental tax for the sum of two percent (2%) of receipts from said collections.

2. That the County Manager and County Attorney shall work together with regards to the establishment of said services by the Alabama Department of Revenue and the cessation of the services currently being rendered by PRA Government Services, LLC d/b/a RDS.
3. That the effective date of said collection by the Alabama Department of Revenue shall be March 1, 2015.

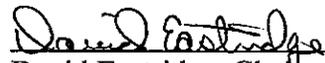
Done this 5th day of January, 2015.

ATTEST:



John Dendy, County Manager

CHAMBERS COUNTY COMMISSION

By: 

David Eastridge, Chairman

Resolution 1-05-15-2A

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES, USE, RENTAL AND LODGINGS TAX
LEVIED BY CHAMBERS COUNTY**

STATE OF ALABAMA

**BE IT ORDAINED BY CHAMBERS COUNTY OF THE STATE OF ALABAMA, 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 County Commission of Chambers County hereby directs that the Department of Revenue of the State of Alabama shall administer and collect sales, use, rental and lodgings tax levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Chambers 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 County Commission of Chambers County adopted this Resolution at the regular meeting on the 5th of January, 2015. This Resolution is effective as of the 1st of March 2015.
(Date) (Month/Year)

David Eastridge
County Chairman

ATTEST:

Regina Chambers
County Clerk

