



# State of Alabama Department of Revenue

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in Chambers County, Alabama.

**Effective with the period ending March 31, 2015 due on or before April 20, 2015, the Chambers County rental tax should be remitted using locality code 7509.**

The Chambers County rental tax rates are listed below:

**Rental Tax Rates:**

Lease or rental of tangible personal property . . . . .	3.0%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers . . . . .	1.125%
Lease or rental of linen or garments . . . . .	3.0%

The Law requires that the Chambers County rental tax be collected, reported and remitted in the same manner as the State rental tax. When you file and pay electronically, the Chambers County rental tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at [myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov).

Please direct all questions regarding Chambers County rental tax 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.

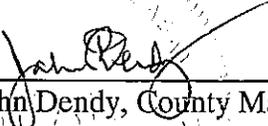
NOW THEREFORE, BE IT RESOLVED by the Chambers County Commission as follows:

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.

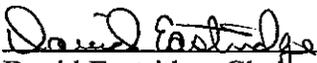
2. That the County Manager and County Attorney shall work together with regards to the establishment of said services by the Alabama Department of Revenue and the cessation of the services currently being rendered by PRA Government Services, LLC d/b/a RDS.
3. That the effective date of said collection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

Done this 5<sup>th</sup> 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 5<sup>th</sup> of January, 2015. This Resolution is effective as of the 1<sup>st</sup> of March 2015.  
(Date) (Month/Year)

David Eastridge  
County Chairman

ATTEST:

Regina Chambers  
County Clerk

