



State of Alabama

Department of Revenue

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

December 20, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, in the City of Carbon Hill, Alabama and its police jurisdiction (located in Walker 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 Carbon Hill has adopted Resolution No. 2016- to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes for the City of Carbon Hill. This Resolution is effective January 01, 2017.

Therefore, your first City of Carbon Hill local tax return filed with Alabama Department of Revenue is for the tax period ending January 31, 2017, which is due on or before February 21, 2017. Please remit the City of Carbon Hill'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 Carbon Hill local taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Carbon Hill 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 Carbon Hill's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

**CITY OF CARBON HILL, ALABAMA
RESOLUTION NO. 2016-**

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

STATE OF ALABAMA

CITY OF CARBON HILL

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CARBON HILL, AS
FOLLOWS:**

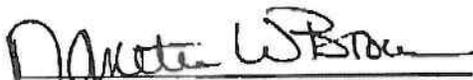
SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the City of Carbon Hill hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, alcohol and use taxes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

SECTION 2. Certified Copy. The City of Carbon Hill 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 Carbon Hill adopted this Resolution at the regular meeting on November 17, 2016. This Resolution is effective as of January 1, 2017.

APPROVED AND ADOPTED this 17th day of November 2016.


Mark Chambers, Mayor


ATTEST: Nanette Brown, City Clerk