



# State of Alabama

## Department of Revenue

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

July 18, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, in the Town of Coaling, Alabama and its police jurisdiction (located in Tuscaloosa 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 Town of Coaling has adopted Resolution No. 2107-01 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes for the Town of Coaling. This Resolution is effective August 01, 2017.

Therefore, your first Town of Coaling local tax return filed with Alabama Department of Revenue is for the tax period ending August 31, 2017, which is due on or before September 20, 2017. Please remit the Town of Coaling'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 Coaling 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 Town of Coaling 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 Town of Coaling's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Town of Coaling

Resolution #2017-01

Introduced: 6/9/2016

Passed: 6/9/2016

Effective: 8/1/2017

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES AND USE TAXES LEVIED BY THE TOWN OF COALING

BE IT ORDANIED BY THE TOWN COUNCIL OF THE TOWN OF COALING, ALABAMA, AS FOLLOWS:

SECTION 1: Administration and Collection by the Alabama Department of Revenue. Pursuant of the provisions of the Code of Alabama 1975, Section 11-51-207, the Town of Coaling, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales 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 Town of Coaling, Alabama shall provide a certified copy of this Resolution to the Alabama Department of Revenue said shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable to it to administer and collect taxes levied and assessed under the provisions of this Resolution.

Section 3. The effective date the Department of Revenue will start administering this service is August 1, 2017.

The Town of Coaling, Alabama approved and adopted this Resolution at the regular meeting on the 7<sup>th</sup> day of June 2016.



William Gary Averett, Mayor

Attest:



State of Alabama

Tuscaloosa County

## Town of Coaling Sales & Use Tax Rate Confirmation

By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the Town of Coaling.

	Rate Type	Current Rates		Corrected Rate	Police Jurisdiction
Sales Tax	General	3.000%	1.500%	_____	_____
	Amusement	3.000%	1.500%	_____	_____
	Mfg. Machines	1.000%	0.500%	_____	_____
	Automotive	1.000%	0.500%	_____	_____
	Demo Fee	\$10.00		_____	_____
	Farm	1.000%	0.500%	_____	_____
	Vending	3.000%	1.500%	_____	_____
Sellers Use	General	3.000%	1.500%	_____	_____
	Mfg. Machines	1.000%	0.500%	_____	_____
	Automotive	1.000%	0.500%	_____	_____
	Farm	1.000%	0.500%	_____	_____
Consumer Use	General	3.000%	1.500%	_____	_____
	Mfg. Machines	1.000%	0.500%	_____	_____
	Automotive	1.000%	0.500%	_____	_____
	Farm	1.000%	0.500%	_____	_____
	Tax Administrator – ADOR				

None of the taxes above or any portion thereof is dedicated or earmarked for education.

I, Alyssa Rouse, do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".

Alyssa Rouse  
Signature of authorized County Official

Town Clerk  
Title of signing official

7/10/2017  
Date