



# State of Alabama

## Department of Revenue

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

June 25, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, engaged in the business of leasing or renting tangible personal property, engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the City of Guin, Alabama and its police jurisdiction (located in Marion 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 Guin has adopted Resolution No. 271-17-18 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, rental taxes, lodging taxes, for the City of Guin. This Resolution is effective June 01, 2018.

Therefore, your first City of Guin local tax return filed with Alabama Department of Revenue is for the tax period ending June 30, 2018, which is due on or before July 20, 2018. These taxes are to be reported using the Local Tax return in My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. You can view and verify City of Guin's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Please direct all questions regarding the City of Guin's local 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 271.17.18

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

**STATE OF ALABAMA**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUIN, 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 GUIN hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all SALES, CONSUMER USE, LODGINGS, AND ALCOHOL 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 GUIN 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 GUIN adopted this Resolution at the regular meeting on MAY 22, 2018. This Resolution is effective as of JUNE 1, 2018.

Max Maddox

Rebecca Mathiam

ATTEST:

