



# 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 Leeds, Alabama (located in Jefferson, St. Clair & Shelby 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 Leeds has adopted Resolution No. 2018-05-17 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 Leeds. This Resolution is effective July 01, 2018.

Therefore, your first City of Leeds local tax return filed with Alabama Department of Revenue is for the tax period ending July 31, 2018, which is due on or before August 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 Leeds's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Please direct all questions regarding the City of Leeds'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 NO. 2018-05-17

RESOLUTION AUTHORIZING AND APPROVING CITY TAXES TO BE COLLECTED BY THE ALABAMA DEPARTMENT OF REVUE.

WHEREAS, the City of Leeds is currently considered to be a self-administered City and collects its own taxes; and

WHEREAS, the City of Leeds, Alabama wishes to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes and any other additional taxes for the City of Leeds; and

WHEREAS, the City desired that the ADOR collect and administer all City of Leeds taxes including, without limitation, municipal sales, use, rental, and lodgings taxes which are allowed by law to be administered and collected by the Department of Revenue of the State of Alabama; and

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, AS FOLLOWS:

- 1. The above Recitals are true and correct and included herein as if fully set forth.
2. The City Council hereby finds it to be a public benefit and in the best interest of the City for the City taxes to be administered by the State of Alabama.
3. The City Council hereby authorizes and approves the Alabama Department of Revenue to administer and to collect all City of Leeds taxes to include, without limitation, Sales, Use and Logging taxes.
4. The City staff is hereby authorized to complete all necessary steps and measures for the State of Alabama to administer and collect taxes on behalf of the City of Leeds.
5. The State of Alabama administration and collection of the City of Leeds taxes shall begin as soon as practicable and in accordance with the State of Alabama Department of Revenue Rules and Regulations.
6. The Mayor, City staff, and City Attorneys shall have the full authority to do those things, perform those functions, and to sign necessary documentation in order to carry out the actions so authorized herein.

APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Leeds, Alabama on this the 21st day of May, 2018.

AYES: 5
NAYS:
ABSENT FROM VOTING: 1
ABSTAIN:

CITY OF LEEDS, ALABAMA

[Handwritten signature of David Miller]

David Miller, MAYOR

May 21, 2018
DATE

ATTEST:

[Handwritten signature of Danielle Filmore]

Interim Acting City Clerk

In my capacity as the Interim Acting City Clerk of the City of Leeds, hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 21st day of May, 2018.

Danielle Filmore  
Interim Acting City Clerk

City of Leeds  
1040 Park Drive  
Leeds, AL 35094

(205)-699-2585  
(205)-719-6555 Fax  
cityhall@leedsalabama.gov  
www.leedsalabama.gov



David Miller, Mayor

COUNCIL MEMBERS

Kenneth Washington – District 1  
Eric G. Turner – District 2  
Johnny G. Dutton – District 3  
Ryan Bell – District 4  
Linda Miller – District 5

State of Alabama  
Department of Revenue  
Attn: James Mayberry  
Pettus Strong

Mr. James Mayberry and Mr. Pettus Strong,

If it would be possible the City of Leeds would like for the State to start our tax collection as of July 1, 2018.

Should have questions regarding this letter, please contact me at 205-699-0901 or via email [dfilmore@leedsalabama.gov](mailto:dfilmore@leedsalabama.gov)

Sincerely,

A handwritten signature in blue ink that reads "Danielle Filmore". The signature is written in a cursive style.

Danielle Filmore, Interim Acting City Clerk

Cc: file