



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

October 22, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Marshall County**, Alabama

*Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975***, authorize and empower counties to levy a true sales and use tax and require the Alabama Department of Revenue upon request of the county to collect the tax.

On July 25, 2018, the governing body of Marshall County adopted Resolution No. 07-25-2018 requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax **effective November 1, 2018** with a due date of December 20, 2018.

The Law requires that Marshall County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Marshall County sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and all calculations will be done automatically for you. File these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Marshall County sales and use taxes 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 AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES/USE/LODGINGS/RENTAL TAXES LEVIED BY THE MARSHALL COUNTY COMMISSION**

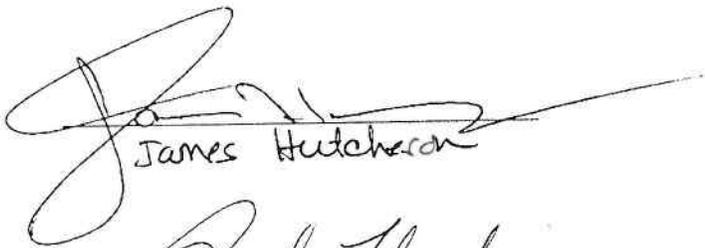
STATE OF ALABAMA

**BE IT ORDAINED BY THE COMMISSION OF COUNTY OF MARSHALL, AS FOLLOWS:**

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-3-11.3, the County of Marshall hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all Sales/Use/Lodgings/Rental taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County of Marshall 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 of Marshall adopted this Resolution at the regular meeting on July 25, 2018. This Resolution is effective as of November 1, 2018.

  
James Hutcherson

  
ATTEST: Shelly Fleisher

Post-it® Fax Note	7671	Date	8-24-18	# of pages	7
To	Laura Reese	From	Shelly Fleisher		
Co./Dept	AL DOR	Co.	Marshall Cnty Comm		
Phone #		Phone #			
Fax #	334-242-8916	Fax #			