



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

MICHAEL E. MASON
Assistant Commissioner
JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner

June 3, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in **the City of Muscle Shoals** (located in Colbert County)

The governing body of the City of Muscle Shoals has adopted Resolution No. 2807-16 to commence services rendered by the Alabama Department of Revenue in the administration and collection of its lodgings tax. This Resolution is effective June 01, 2016. Your first City of Muscle Shoals lodgings tax return filed with the Alabama Department of Revenue will be for the month of June 2016, which is due on or before July 20, 2016. The tax rate is as follows:

Lodgings Tax Rate..... 3.00%

If lodgings are offered to transients outside the corporate limits of the City of Muscle Shoals but within the police jurisdiction, the rate of tax is one-half of that stated above.

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

Please direct all questions regarding the City of Muscle Shoals lodgings 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

STATE OF ALABAMA

COLBERT COUNTY

RESOLUTION NUMBER 2807 - 16

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT LODGINGS TAXES LEVIED BY THE CITY OF MUSCLE SHOALS, ALABAMA

BE IT ORDAINED by the City Council of the City of Muscle Shoals, Alabama, as follows:

SECTION 1: Administration and Collection by State Department of Revenue. Pursuant to the provisions of **Code of Alabama 1975, Section 11-51-207**, the City Council of the City of Muscle Shoals hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2: The City of Muscle Shoals 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.

ADOPTED at a regular meeting of the City Council this 18th day of April, 2016.

**THE CITY COUNCIL OF
MUSCLE SHOALS, ALABAMA**

By: Allen Noles
ALLEN NOLES, Council President

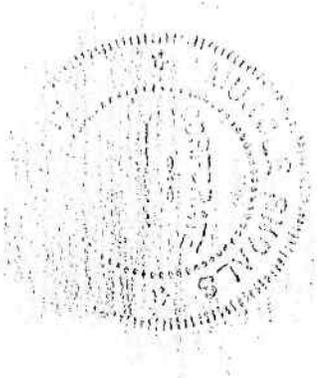
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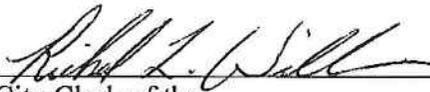
Richard L. Williams
RICHARD L. WILLIAMS, City Clerk

CERTIFICATION

I, Richard L. Williams, as City Clerk of the City of Muscle Shoals, Alabama, hereby certify that this and the one (1) preceding pages constitute a true, correct and complete copy of Resolution No. 2807 - 16 duly adopted by the City Council of said City at a meeting thereof held on April 18th 2016, as the same appears in the records of said City, and that said resolution has not been amended, altered or repealed and is still in full force and effect.

WITNESS my signature, as said City Clerk, under the seal of said City, this 19th day of April, 2016.





City Clerk of the
City of Muscle Shoals, Alabama

TAX RATE CONFIRMATION TABLE FOR City of Muscle Shoals

April 11, 2016

The tax rates in the table below are based on Ordinance 1489-16, effective June 1, 2016. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR by fax to 334-242-8916, ATTN: Laura Reese or email to laura.reese@revenue.alabama.gov.

Failure to return this signed form by the above date will result in the rates below being posted as correct.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Lodgings			
General	3.000%	1.500%	_____ (CL) (PJ)
Per Night Fee	\$0.00	None	_____ (CL) (PJ)

I have review the about tax rate table and confirm that the information in the table is correct or have made corrections as needed.


 _____ 4/28/16
 (Signature of Authorizing Official) City Clerk/Treasurer