



State of Alabama

Department of Revenue

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

August 24, 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, in the Town of Ragland, Alabama and its police jurisdiction (located in St Clair 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 Ragland has adopted Resolution No. 2018-006 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, rental taxes, for the Town of Ragland. This Resolution is effective September 01, 2018.

Therefore, your first Town of Ragland local tax return filed with Alabama Department of Revenue is for the tax period ending September 30, 2018, which is due on or before October 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 Town of Ragland's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Please direct all questions regarding the Town of Ragland'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 2018-006

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

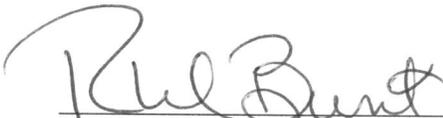
STATE OF ALABAMA

**BE IT ORDAINED BY THE *TOWN COUNCIL OF THE TOWN OF RAGLAND*, 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 *Town of Ragland* hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all *sales & 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 Ragland* 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 *Town of Ragland* adopted this Resolution at the regular meeting on 13th day of August 2018. This Resolution is effective as of 1st day of September 2018.


Richard Bunt, Mayor


ATTEST: Penny Owens, Clerk