50 North Ripley Street Montgomery, AL 36132

revenue.alabama.gov

## State of Alabama Department of Revenue



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 Anniston, Alabama and its police jurisdiction (located in Calhoun 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 Anniston has adopted Resolution No. 24-R-24 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 Anniston. This Resolution is effective July 01, 2024.

Therefore, your first City of Anniston local tax return filed with Alabama Department of Revenue is for the tax period ending July 31, 2024, which is due on or before August 20, 2024. 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 Anniston's local tax rates at https://www.revenue.alabama.gov/sales-use/city-and-county-tax-rates/

Please direct all questions regarding the City of Anniston's local tax to this office:

Alabama Department of Revenue Sales and Use Tax Division P.O. Box 327710 Montgomery, AL 36132-7710 334-242-1490 or 866-576-6531

## RESOLUTION NO. 24-R-24

## A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGING TAXES LEVIED BY THE CITY OF ANNISTON, ALABAMA

## BE IT RESOLVED by the Council of the City of Anniston, Alabama 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 Anniston, Alabama hereby directs that the Department of Revenue of the State of Alabama shall, to the fullest extent allowed by Alabama law, administer and collect all sales, consumers use, sellers use, rental, and lodgings taxes levied and assessed under Title 11, Chapter 51, Article 3 of Code of Alabama (1975) or any general, special, or local law relating to the levy or administration of a municipal sales and use, rental, or lodgings tax

SECTION 2. <u>Certified Copy</u>. The City Clerk of the City of Anniston, Alabama 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 beginning on July 1, 2024.

SECTION 3. <u>Effective Date</u>. This Resolution shall take effect immediately upon its passage and adoption by the Council for the City of Anniston, Alabama.

PASSED AND ADOPTED on this the $\frac{1}{2}$ day of $\frac{1}{2}$	144 . 2024.
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Alabama Dept of Revenue

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Local Tax Section

ATTES Skyler Hass, City Clerk