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, in the City of Gadsden, Alabama (located in Etowah 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 Gadsden has adopted Resolution No. R-211-24 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for the City of Gadsden. This Resolution is effective August 01, 2024.

Therefore, your first City of Gadsden local tax return filed with Alabama Department of Revenue is for the tax period ending August 31, 2024, which is due on or before September 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 Gadsden'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 Gadsden'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

MAY 13 2024

2024/290

Local Tax Section Alabama Dept. of Revenue

RESOLUTION NO. R-211-24

Authorizing the Alabama Department of Revenue to Administer and Collect Sales, Use, Rental, Lodgings Taxes Levied by the City of Gadsden of Gadsden, Alabama

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GADSDEN, ALABAMA, as follows:

Section 1. <u>Administration and Collection by Alabama Department of Revenue.</u>

Pursuant to the provisions of the <u>Code of Alabama</u>, 1975, Section 11-51-207, the City of Gadsden of Gadsden, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, consumers use, sellers use, rental and lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

Section 2. <u>Certified Copy</u>. The City of Gadsden of Gadsden, 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 <u>August 1</u>, 2024.

I hereby certify that the above and foregoing was duly adopted by the City Council of Gadsden, Alabama, at an open public meeting held on April 30, 2024.

Iva Nelson, City Clerk

I hereby certify that this is a true and correct copy of Resolution No. R-211-24.

Witness my hand and seal of the City of Gadsden this 1st day of May 2024.

Gity Clerk, City of Gadsden