revenue.alabama.gov



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

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Cherokee County has adopted Resolution No. 10-15-2024 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for Cherokee County. This Resolution is effective December 1, 2024.

Therefore, your first Cherokee County local tax return filed with Alabama Department of Revenue is for the tax period ending December 31, 2024, which is due on or before January 20, 2025. 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 Cherokee County's local tax rates at http://www.revenue.alabama.gov/salestax/sales/index.cfm.

Please direct all questions regarding Cherokee County'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 revenue.alabama.gov



TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in Cherokee County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Cherokee County has adopted Resolution No. 10-15-2024 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the lodging taxes, for Cherokee County. This Resolution is effective December 1, 2024.

Therefore, your first Cherokee County local tax return filed with Alabama Department of Revenue is for the tax period ending December 31, 2024, which is due on or before January 20, 2025. 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 Cherokee County's local tax rates at http://www.revenue.alabama.gov/salestax/sales/index.cfm.

Please direct all questions regarding Cherokee County's local tax to this office:

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## OCT 2 5 2024

## RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL AND LODGINGS TAXES LEVIED BY THE CHEROKEE COUNTY COMMISSION

Local Tax Section Alabama Dept. of Revenue

## BE IT ORDAINED BY THE CHEROKEE COUNTY COMMISSION OF CHEROKEE COUNTY, ALABAMA AS FOLLOWS:

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the <u>Code of Alabama</u> 1975, Section 11-51-207, the Cheroke County Commission 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. Certified Copy. The Cherokee County Commission 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 December 1, 2024.

The Cherokee County Commission adopted this Resolution at the regular meeting on October 15, 2024. This Resolution is effective as of October 15, 2024.

Tim Burgess, Chairman