50 North Ripley Street Montgomery, AL 36132

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, engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the Town of Rehobeth, Alabama and its police jurisdiction (located in Houston 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 Rehobeth has adopted Resolution No. 2024-0917D to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, lodging taxes, for the Town of Rehobeth. This Resolution is effective January 01, 2025.

Therefore, your first Town of Rehobeth local tax return filed with Alabama Department of Revenue is for the tax period ending January 31, 2025, which is due on or before February 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 Town of Rehobeth's local tax rates at https://www.revenue.alabama.gov/sales-use/city-and-county-tax-rates/

Please direct all questions regarding the Town of Rehobeth'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 2024-0917D

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT <u>SALES, USE, RENTAL, AND LODGINGS</u> TAXES LEVIED BY THE TOWN OF REHOBETH

STATE OF ALABAMA

BE IT ORDAINED BY THE TOWN COUNCIL OF TOWN OF REHOBETH OF REHOBETH, 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 Town of Rehobeth of Rehobeth, Alabama hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all <u>sales, use, rental, and lodgings</u> 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 Rehobeth of Rehobeth, 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.

The Town of Rehobeth, Alabama adopted this Resolution at the regular meeting on <u>September 17, 2024</u>. This Resolution is effective as of January 1, 2025.

Mayor Kimberly Trotte

ATTEST:

City Clerk Tabatha Watson

RECEIVED

OCT 1 2024

Local Tax Section Alabama Dept. of Revenue