

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, in Chilton County, Alabama.

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Chilton County has adopted Resolution No. 10-08-2024 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, for Chilton County. This Resolution is effective February 1, 2025.

Therefore, your first Chilton County local tax return filed with Alabama Department of Revenue is for the tax period ending February 28, 2025, which is due on or before March 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 Chilton County's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Please direct all questions regarding Chilton 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

50 North Ripley Street
Montgomery, AL 36132

revenue.alabama.gov



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

Pursuant to Section 11-3-11.3, Code of Alabama 1975, the governing body of Chilton County has adopted Resolution No. 10-08-2024 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the lodging taxes, for Chilton County. This Resolution is effective February 1, 2025.

Therefore, your first Chilton County local tax return filed with Alabama Department of Revenue is for the tax period ending February 28, 2025, which is due on or before March 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 Chilton County's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

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Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

RECEIVED

OCT 11 2024

Resolution 10-08-2024

Local Tax Section
Alabama Dept. of Revenue

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES, USE, RENTAL AND LODGING TAXES
LEVIED BY THE COUNTY OF CHILTON**

STATE OF ALABAMA

COUNTY OF CHILTON

**BE IT ORDAINED BY THE COMMISSION OF THE COUNTY OF CHILTON, 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 County of Chilton hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental and lodging taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County of Chilton 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 County of Chilton adopted this Resolution at the regular meeting on October 8, 2024. This Resolution is effective as of February 1, 2025.


Chairman

ATTEST:


Administrator



Chilton County Commission
P.O. Box 1948 Clanton, Alabama 35046-1948
Phone (205) 755-1551 Fax (205) 280-7204

RANDELL KELLEY, CHAIRMAN
10868 County Road 24, Verbena, AL 36091

JIMMIE HARDEE
6700 County Road 49, Clanton, AL 35045

MATTHEW MIMS
6303 COUNTY ROAD 43, CLANTON, AL 35045

ALLEN WILLIAMS
8585 County Road 59, Verbena, AL 36091

DARRELL BONE, VICE CHAIRMAN
986 County Road 33, Clanton, AL 35045

JOE HEADLEY
P.O. Box 1730, Clanton, AL 35046

JOSEPH PARNELL
60 Deer Trace, Clanton, AL 35045

SYLVIA SINGLETON, ADMINISTRATOR

October 10, 2024

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Avenu Insights & Analytics, LLC
ATTN: General Counsel
600 Beacon Parkway West, Suite 900
Birmingham, AL 35209

RECEIVED

OCT 11 2024

**Local Tax Section
Alabama Dept. of Revenue**

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Avenu Insights & Analytics, LLC
c/o CORPORATION SERVICE COMPANY INC
its Registered Agent
641 SOUTH LAWRENCE STREET
MONTGOMERY, AL 36104

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED
& VIA EMAIL – localtaxunit@revenue.alabama.gov

Alabama Department of Revenue
Local Tax Unit
Post Office Box 327710
Montgomery, AL 36132-7710

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Alabama Department of Revenue
Local Tax Unit
ATTN: Pamela Spears, Local Tax Manager
50 North Ripley Street
Montgomery, AL 36130

**Re: Administration and Collection of the Sales and Use Taxes of Chilton County,
Alabama**

Dear Ladies and Gentlemen:

I am the Chairman of the Chilton County Commission. Please allow this letter to confirm that on October 8, 2024, the Chilton County Commission adopted a resolution, "A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL AND LODGING TAXES LEVIED BY THE COUNTY OF CHILTON" (the "Resolution"). A certified copy of the Resolution is enclosed for your reference.

In accordance with the Resolution and Alabama law, I am hereby writing to provide notice to Avenu Insights & Analytics, LLC ("Avenu") that the County Commission is terminating all its existing contracts with Avenu as of the end of January 31, 2025, which is more than 90 days from the date of this letter. *See* ALA. CODE § 40-2A-12 (1975) ("Contracts [for the purpose of examining or collecting county taxes between a self-administered county and a private auditing or collecting firm] executed on or after October 1, 2016, shall be subject to termination upon either party giving 90 days' written notice to the other party.").

In addition, I am writing to formally request that the Alabama Department of Revenue ("ADOR") administer and collect the sales, use, rental, and lodgings taxes levied by the County beginning on February 1, 2025. Chilton County's taxes are already in existence and effect. This notice is provided more than sixty (60) days in advance.

Chilton County's designated representative to whom notifications should be sent is County Administrator Sylvia Singleton, whose preferred contact information is as follows:

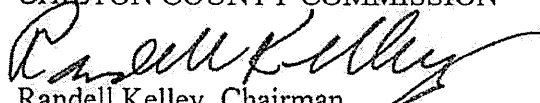
Chilton County, Alabama
ATTN: Sylvia Singleton, County Administrator
500 2nd Ave North
Clanton, AL 35045
Email: ssingleton@chiltoncounty.org
Telephone: (205) 755-1551, ext. 12

Please send any rate confirmations or other forms needed to commence this administration to Ms. Singleton's attention.

If you have any questions concerning the foregoing, please do not hesitate to let me know. I very much appreciate your assistance with and consideration of this matter.

Sincerely,

CHILTON COUNTY COMMISSION


Randell Kelley, Chairman

Enclosure

cc: Sylvia Singleton, Administrator (via email: ssingleton@chiltoncounty.org)
Benjamin S. Goldman, Esq. (via email: bgoldman@handfirm.com)
Pamela Spears, ADOR (via email: Pamela.Spears@revenue.alabama.gov)
Yolanda Watkins (via email: Yolanda.Watkins@avenuinsights.com)