



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

March 22, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption, in the Town of Elberta, Alabama and its police jurisdiction (located in Baldwin 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 Elberta has adopted Resolution No. 2016-02 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes for the Town of Elberta. This Resolution is effective April 01, 2016.

Therefore, your first Town of Elberta local tax return filed with Alabama Department of Revenue is for the tax period ending April 30, 2016, which is due on or before May 20, 2016. Please remit the Town of Elberta's local tax to:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

The Law requires that Elberta local taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Elberta local taxes are to be included on the electronic city/county tax return assigned to you (City and County Form 9501). Enter the gross amounts and deductions and then all of the calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>. You can view and verify Town of Elberta's local tax rates at <http://www.revenue.alabama.gov/salestax/sales/index.cfm>.

Resolution # 2016-02

A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGINGS TAXES LEVIED BY THE TOWN OF ELBERTA

STATE OF ALABAMA

BE IT ORDAINED BY THE TOWN COUNCIL OF TOWN OF ELBERTA, OF
BALDWIN COUNTY, 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 TOWN COUNCIL of ELBERTA hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all Sales, Use, Rental, and Lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law, **beginning April 1, 2016.**

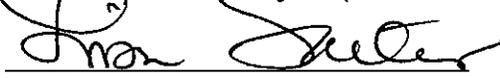
SECTION 2. Certified Copy. The TOWN OF ELBERTA shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The TOWN COUNCIL of ELBERTA adopted this Resolution at the *Special Council Meeting* on February 26, 2016.

Adopted and approved this 26th day of February, 2016.

TOWN OF ELBERTA


Marvin Williams, Mayor


Lisa Salter, Town Clerk

The foregoing resolution having been read and discussed, motion was made by Mayor Pro-Tem Jim Hamby that the rules be suspended for its immediate consideration, which motion was seconded by Council Member John Conti, and on being put to vote, voting "Aye": Mayor Marvin Williams, Mayor Pro-Tem Jim Hamby, Council Members Betty Wood, Alma Doege, Michael Hudson, John Conti. Voting "nay" none.

The Mayor thereupon announced the rules suspended for the immediate consideration of the Resolution. Mayor Pro-Tem Hamby then presented the Resolution for adoption, which motion was seconded by Council Member John Conti. Then being put to vote, the following voting "aye": Mayor Williams, Mayor Pro-Tem Jim Hamby, Council Members Wood, Doege, Hudson, Conti. Voting "nay" none.


Lisa Salter, Town Clerk