375 South Ripley Street Montgomery, AL 36104

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, engaged in the business of leasing or renting tangible personal property, engaged in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the City of Hokes Bluff, Alabama and its police jurisdiction (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 Hokes Bluff has adopted Resolution No. HB 3-11-25-1 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes, rental taxes, lodging taxes, for the City of Hokes Bluff. This Resolution is effective June 01, 2025.

Therefore, your first City of Hokes Bluff local tax return filed with Alabama Department of Revenue is for the tax period ending June 30, 2025, which is due on or before July 21, 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 City of Hokes Bluff'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 Hokes Bluff'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 MAR 2 1 2025

Local Tax Section Alabama Dept. of Revenue

RESOLUTION NO. HB 3-11-25-1

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

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF Hokes Bluff, 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 Hokes Bluff, 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 Hokes Bluff of Hokes Bluff, 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 June 1, 2025.

I hereby certify that the above and foregoing was duly adopted by the City Council of Hokes Bluff, Alabama, at an open public meeting held on March<u>11, 2025</u>.

Scott Reeves, Mayor

Lise Lowindn, CMC City Clerk