

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 Town of Leighton, Alabama (located in Colbert 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 Leighton has adopted Resolution No. 2025317 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 Town of Leighton. This Resolution is effective June 01, 2025.

Therefore, your first Town of Leighton 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 Town of Leighton'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 Leighton'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 2025317

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

STATE OF ALABAMA

BE IT ORDAINED BY THE TOWN COUNCIL OF LEIGHTON OF TOWN OF LEIGHTON,
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 of Leighton 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 Town of Leighton 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.

The Town of Leighton adopted this Resolution at the regular meeting on March 17, 2025. This Resolution is effective as of March 17, 2025.



Derick Silcox, Mayor

 3/17/25

Kim Wallace, City Clerk Attest

RECEIVED

MAR 19 2025

LOCAL TAX