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OFFICE OF THE ATTORNEY GENERAL

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STATE OF ALABAMA

AUG 20 1985

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Honorable Patrick H. Tate, P.A.
Town Attorney
Town of Powell
107 North Broad
Powell (Fyffe), AL 35971

Municipalities - Department of
Revenue - Municipal Ordinances

A municipality under the authority of Code of Alabama 1975, §11-51-204 may adopt by ordinance such rules and regulations for making returns as it may deem necessary to enforce the provisions of its sales tax law.

Dear Mr. Tate:

Thank you for your recent letter to Attorney General Charles Graddick requesting an opinion concerning the administration of the municipal sales tax for the Town of Powell.

You have asked in your request whether the Town of Powell can pass a local ordinance requiring local merchants to attach a copy of their state sales tax return to their municipal sales tax return filed with the town clerk for the Town of Powell. The answer to your question is yes.

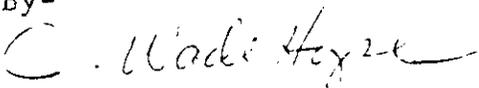
Under the authority of Code of Alabama 1975, §11-51-204 a municipality may adopt by ordinance such rules and regulations for making returns and for ascertainment, assessment and collection of any taxes levied as it may deem necessary to enforce its tax provisions. Therefore, the Town of Powell can enact by ordinance a rule or regulation which requires local merchants to attach a copy of their state sales tax return to their local municipal sales tax return filed with the town clerk.

If this office may be of further assistance, please do not hesitate to contact us.

Sincerely,

CHARLES A. GRADDICK
Attorney General

By-

A handwritten signature in cursive script, appearing to read "J. Wade Hope".

J. WADE HOPE
Assistant Attorney General

JWH:je