

**TOWN OF EVA**  
**P.O. BOX 456**  
**DECATUR, AL 35602**  
**PHONE: (256) 351-4619**

---

**THE RULES AND REGULATIONS BELOW APPLY TO ANY BUSINESS THAT  
OPERATES INSIDE THE CITY LIMITS OF EVA**

**Tax**

- ✓ All businesses must be registered to remit the sales tax for the Town of Eva.
- ✓ All businesses will be notified of their Sales Tax Account # to use on all correspondence before remitting this tax.
- ✓ The Town of Eva has a separate sales tax rate from the Morgan County sales tax rate.
- ✓ The Town of Eva sales tax must be remitted separately from all other taxes.
- ✓ The Town of Eva sales taxes are collected and distributed by the Morgan County Commission office.

**Due Date**

- ✓ On or before the 20<sup>th</sup> day of each succeeding month of which a return is due, taxpayers shall prepare and file with the Town of Eva a Sales/Sellers Use Tax return in the form attached hereto as Exhibit 1. Said return shall fully disclose all of the information required by such return and shall be signed and dated. The sales/sellers use tax return should show the amounts of gross receipts of tangible personal property on which sales tax has not been paid to the seller and deductions which are required and allowed by the Alabama Department of Revenue to support the inclusions and deductions shown on the return.

**Method of Payments**

Such return shall be paid by one of the following methods:

- ✓ A personal check, cashier's check or money order for the total amount due.
- ✓ Cash for the correct and total amount due.
- ✓ MAT (One-Spot) online payment for the total amount due. (ACH Debit Only)

**Method of Delivery**

Such return shall be delivered by one of the following methods:

- ✓ Mail a postage prepaid envelope to the following:  
Town of Eva  
P.O. Box 456  
Decatur, AL 35602
  
- ✓ Hand deliver to the following:  
Morgan County Sales Tax office  
Morgan County Courthouse  
5<sup>th</sup> floor  
302 Lee St., N.E.  
Decatur, AL 35602

**Maintaining of Records**

The taxpayer should maintain records reflecting sales within the City Limits of Eva.

**Questions**

Any questions, please contact the Morgan County Sales Tax Office at (256) 351-4619.