

ELMORE COUNTY

Statutory Effective Date: September 1, 2025
Received by the Department: June 26, 2025

Elmore County has levied a new general enhancement rate for sales, use, and rentals made in the county as shown below:

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN UNINCORP & 4PJ (7470)			
General Rate	4.50%	4.50%	5.50%

Elmore County general sales, use, and rentals in the unincorporated areas of the county and within the policy jurisdictions of Deatsville, Coosada, Prattville, and Wetumpka. The above tax is in addition to the tax levy – 7026.

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN CL WETUMPKA (7471)			
General Rate	0.50%	1.50%	2.50%

Elmore County sales, use, and rentals made within the corporate limits of Wetumpka. The above tax is in addition to the tax levy – 7026.

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN CL ECLECTIC (7472)			
General Rate	0.00%	0.00%	1.50%

Elmore County rentals made within the corporate limits of Eclectic.

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN PJ ECLECTIC (7473)			
General Rate	2.00%	2.00%	3.50%

Elmore County sales, use, and rentals made within the police jurisdiction of Eclectic. The above tax is in addition to the tax levy – 7026.

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN CL MILLBROOK (7474)			
General Rate	0.00%	0.00%	1.00%

Elmore County rentals made within the corporate limits of Millbrook.

	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
ELMORE CO ENHAN PJ MILLBROOK (7475)			
General Rate	2.25%	2.25%	3.25%

Elmore County sales, use, and rentals made within the police jurisdiction of Millbrook. The above tax is in addition to the tax levy – 7026.

ELMORE CO ENHAN CL TALLASSEE (7476)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	0.00%	0.00%	1.50%

Elmore County rentals made within the corporate limits of Tallassee.

ELMORE CO ENHAN PJ TALLASSEE (7477)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	2.00%	2.00%	3.50%

Elmore County sales and rentals made within the police jurisdiction of Tallassee. The above tax is in addition to the tax levy – 7026.

ELMORE CO ENHAN CL ELMORE (7478)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	1.50%	1.50%	5.50%

Elmore County sales, use, and rentals made within the corporate limits of the Town of Elmore. The above tax is in addition to the tax levy – 7026.

ELMORE CO ENHAN PJ ELMORE (7479)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	3.00%	3.00%	5.50%

Elmore County sales, use, and rentals made within the police jurisdiction of the Town of Elmore. The above tax is in addition to the tax levy – 7026.

ELMORE CO ENHAN CL DEATSVILLE (7480)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	3.50%	3.50%	5.50%

Elmore County sales, use, and rentals made within the corporate limits of Deatsville. The above tax is in addition to the tax levy – 7026.

ELMORE CO ENHAN CL COOSADA (7481)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	0.00%	0.00%	1.50%

Elmore County rentals made within the corporate limits of Coosada.

ELMORE CO ENHAN CL PRATTVILLE (7482)	<u>Sales Tax</u> <u>Rate</u>	<u>Use Tax</u> <u>Rate</u>	<u>Rental Tax</u> <u>Rate</u>
General Rate	0.00%	0.00%	2.00%

Elmore County rentals made within the corporate limits of Prattville.

Your Elmore County sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Elmore County taxes, please contact:

Avenu Insights & Analytics
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

Elmore County Commission

Henry Hines
District 1

Bart Mercer
Chairman, District 4

Dennis Hill
District 3

Brad Davis
District 2

Desirae Lewis Jackson
District 5



RESOLUTION NO. 06232005-01

RESOLUTION LEVYING SALES/USE TAX AND RENTAL TAX

WHEREAS, Act 2025-128 (Levelized Sales Tax) and Act 2025-450 (Rental Tax) of the Alabama Legislature were passed by the Alabama Legislature and became law April 10th, 2025, and May 21st, 2025, respectively; and

WHEREAS, said Act 2025-128 authorizes the Elmore County Commission (the "County Commission") to levy a county sales and use tax throughout the county to ensure the minimum sales and use tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said Act 2025-450 authorizes the Elmore County Commission (the "County Commission") to levy a rental tax throughout the county to ensure the minimum tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said taxes shall be collected and distributed as set forth in as defined in the respective Acts listed herein;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF ELMORE COUNTY, ALABAMA, as follows

1. The recitals set forth in the foregoing preambles are hereby found and declared to be true and correct; and
2. The County Commission hereby levies a sales and use tax as authorized and specified by Act Number 2025-128 with the levy of said tax beginning on September 1, 2025; and
3. The County Commission hereby levies a rental tax as authorized and specified by Act Number 2025-450 with the levy of said tax beginning on September 1, 2025; and
4. The Elmore County Commission Chairman and the Chief Engineer are authorized to execute all necessary documents and such other ancillary documents and certificates of any kind and take any other actions as may be necessary to effectuate the herein specified levies authorized by this resolution and to contract for the collection of the proceeds of these levies.

IN WITNESS WHEREOF, the County has caused this Resolution to be executed in its name and on its behalf by its Chairman and Chief Engineer on this the 23rd day of June, 2025.

A handwritten signature in blue ink, appearing to be 'Bart Mercer', written over a horizontal line.

Bart Mercer, Chairman

Elmore County Commission

A handwritten signature in blue ink, appearing to be 'Luke McGinty', written over a horizontal line.

Luke McGinty, Chief Engineer

Elmore County

