

TUSCALOOSA COUNTY

Statutory Effective Date: November 1, 2025
Received by the Department: August 28, 2025

Tuscaloosa County has increased sales and use taxes for the following codes shown below:

TUSCALOOSA COUNTY (7063)

<u>Sales & Use Taxes:</u>	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	5.0000	6.0000
Food/Grocery Rate	5.0000	5.0000
Admissions to places of amusement and entertainment	5.0000	6.0000
Retail Selling Price of food for human consumption sold through vending machines	5.0000	6.0000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	5.0000	6.0000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.8750	2.2500
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.5000	1.8750

TUSCALOOSA COUNTY PJ (7163)

<u>Sales & Use Taxes:</u>	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	4.0000	4.5000
Food/Grocery Rate	4.0000	4.0000
Admissions to places of amusement and entertainment	4.0000	4.5000
Retail Selling Price of food for human consumption sold through vending machines	4.0000	4.5000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	4.0000	4.5000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.5000	1.5625
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.1250	1.3125

TUSCALOOSA COUNTY COAL (7463)

<u>Sales & Use Taxes:</u>	<u>OLD RATES</u>	<u>NEW RATES</u>
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.9375	1.1250

TUSCALOOSA COUNTY COAL PJ (7363)

<u>Sales & Use Taxes:</u>	<u>OLD RATES</u>	<u>NEW RATES</u>
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.7500	0.8438

Your Tuscaloosa 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 Tuscaloosa County taxes, please contact:

Tuscaloosa County
P. O. Box 20738
Tuscaloosa, AL 35402
205-722-0540

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

AUG 28 2025

Local Tax Section

STATE OF ALBAMA §

COUNTY OF TUSCALOOSA §

RESOLUTION OF THE TUSCALOOSA COUNTY COMMISSION
AUTHORIZING THE EQUALIZATION OF SALES AND USE TAXES

WHEREAS, Act 1994-535 authorized the Tuscaloosa County Special Tax Board, at the direction of the Tuscaloosa County Commission, to levy and impose an additional sales and use tax to equalize the rate of sales and use taxes levied in the County to the highest rate of sales and use tax then being levied by the City of Tuscaloosa or the City of Northport; and

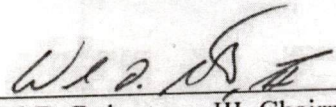
WHEREAS, the City of Tuscaloosa and the City of Northport have both raised the rate of sales and use tax collected in their jurisdictions and the Tuscaloosa County Commission has not yet directed the Tuscaloosa County Special Tax Board to raise the sales and use tax rate in the county; and

WHEREAS, the Tuscaloosa County Commission anticipates the need for additional revenue to continue to provide for the infrastructure needs of county residents.

NOW, THEREFORE, BE IT RESOLVED by the Tuscaloosa County Commission, as follows:

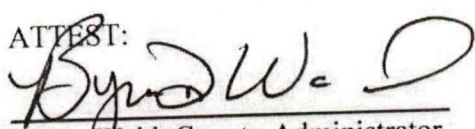
The Tuscaloosa County Special Tax Board is directed to levy and impose an additional sales and use tax to equalize the rate of sales and use taxes levied in the County to the highest rate of sales and use tax currently being levied by the City of Tuscaloosa or the City of Northport, with the proceeds to be used on infrastructure and capital improvement projects.

IN WITNESS WHEREOF, the Tuscaloosa County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on this the 27th day of August, 2025.



Ward D. Robertson, III, Chairman
Tuscaloosa County Commission

ATTEST:



Byron Waid, County Administrator

