

SUMTER COUNTY

Statutory Effective Date: December 1, 2025

Received by the Department: September 10, 2025

Sumter County (7060) and Unabated Sumter County (7860) has increased their sales and use taxes as shown below:

SUMTER COUNTY (7060)

	<u>OLD RATES</u>	<u>NEW RATES</u>
<u>Sales Taxes:</u>		
General Rate	3.000	4.000
Food/Grocery Rate	3.000	3.000
Admissions to places of amusement and entertainment	2.000	3.000
Retail Selling Price of food for human consumption sold through vending machines	2.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.500	2.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.500	2.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.750	2.250
Withdrawal fee for automotive vehicle dealers only	\$1.00	\$1.00
<u>Use Taxes:</u>		
General Rate	3.000	4.000
Food/Grocery Rate	3.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.500	2.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.500	2.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.500	2.000

UNABATED SUMTER COUNTY (7860)

	<u>OLD RATES</u>	<u>NEW RATES</u>
<u>Sales Taxes:</u>		
General Rate	2.000	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.500	1.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	0.750	1.250
<u>Use Taxes:</u>		
General Rate	2.000	3.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.500	1.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	0.500	1.000

Your Sumter 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 Sumter 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

WHEREAS, Act 2017-274 was passed by the Alabama Legislature and became law without the signature of the Governor in May of 2017; and

WHEREAS, Act 2017-274 authorized the Sumter County Commission to place on the ballot for a countywide election the question of whether the Act should become operative in Sumter County; and

WHEREAS, the countywide election was held in Sumter County on August 15, 2017 and the certified election results on the question of whether Act 2017-274 should be applicable in Sumter County were as follows: Yes, 1,785; No, 817, and

WHEREAS, Act 2017-274 is now applicable in Sumter County and the provisions of the act authorize the county commission "to levy and impose" a "privilege or license tax" for the purposes established by the provisions of said Act, and

WHEREAS, the Sumter County Commission wishes to levy and impose the tax authorized by Act 2017-274 and to collect, receive and distribute the proceeds of the tax in compliance with the provisions of Act 2017-274, which are incorporated herein; and

WHEREAS, the Sumter County Commission wishes to make the tax applicable and collected beginning on December 1, 2025; and

WHEREAS, the rate of the tax levied by the Sumter County Commission shall be that rate established in Sections 3 and 4 of Act 2017-274, the provisions of which are incorporated herein.

NOW THEREFORE, BE IT RESOLVED by the Sumter County Commission that the tax authorized by Act 2017-274 be levied effective at 12:01 a.m. on December 1, 2025 and such tax shall remain in effect until it is repealed by vote of the Sumter County Commission.

NOW, THEREFORE, BE IT FURTHER RESOLVED that all previous resolutions adopted by the Sumter County Commission regarding the implementation of the tax authorized by Act 2017-274 are hereby repealed and superseded by this resolution.

SIGNATURES:

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SEP 10 2025

LOCAL TAX

Yeas: Jommie Armistead, Demois Jones, Marwan Campbell
Rick Walker

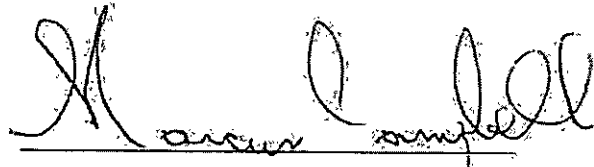
Nays: Robert P. Ellis

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SEP 10

LOCAL TAX

Done this 11 day of Aug 2025.



Marcus Campbell, Chairman

Attest:



Tikesha Brown,
County Administrator
Resolution 2025-8-11
State of Alabama
Sumter County

I, Tikesha Brown, County Administrator for Sumter County, Alabama, do hereby certify that the above and foregoing is a true and exact copy of that resolution adopted by the County Commission for Sumter County, Alabama at a regular session meeting held on the 11 day of 2025, and the same is now public record pursuant to law.



Tikesha Brown
County Administrator

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SEP 10 2025

LOCAL TAX