

**CORDOVA**

Statutory Effective Date: March 1, 2026

Received by the Department: February 3, 2026

The City of Cordova has increased their sales and use taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	3.00%	4.00%
Food/Grocery Rate .....	3.00%	3.00%
Admissions to places of amusement and entertainment .....	3.00%	4.00%
Retail Selling Price of food for human consumption sold through vending machines .....	3.00%	4.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	3.00%	4.00%
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	3.00%	4.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.00%	2.00%
Withdrawal fee for automotive vehicle dealers only .....	\$20.00	\$20.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your City of Cordova 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 Cordova 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



ORDINANCE NO. 01-2026

**AN ORDINANCE TO AMEND ORDINANCE NO. 04-2014 AND  
ORDINANCE NO. 15-2025, PROVIDING FOR AN INCREASE TO THE  
RATES OF THE SALES AND USE TAXES LEVIED WITHIN THE  
CORPORATE LIMITS AND POLICE JURISDICTION OF THE CITY  
OF CORDOVA, ALABAMA**

**WHEREAS**, pursuant to Ordinance No. 04-2014 and Ordinance No. 15-2025 and the authority provided by Code of Alabama 1975, Section 11-51-200 *et seq.*, the City Council of the City of Cordova, Alabama (the "City") has levied (i) a privilege or license tax with respect to certain business activities, commonly known as a sales tax, and (ii) an excise tax on the storage, use or other consumption of tangible personal property, commonly known as a use tax; and

**WHEREAS**, the City Council has determined to amend the rates of the City's sales and use taxes.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CORDOVA, ALABAMA AS FOLLOWS:**

**ARTICLE I**

In order to amend the rates of the City's sales and use taxes, Section 2 and Section 3 of Ordinance No. 04-2014 as amended by Ordinance No. 15-2025 are hereby further amended to read as follows:

**SECTION 2. Levy of Sales Tax.** There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

A. Upon every person, firm, or corporation, (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county, or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged or continuing within the City, in the business of selling at retail any tangible personal property whatsoever, including merchandise and commodities of every kind and character, (not including, however, bonds or other evidences of debts or stocks, nor sales of material and supplies to any person for use in fulfilling a contract for the painting, repair, or reconditioning of vessels, barges, ships and other watercraft and commercial fishing vessels of over five tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources), an amount equal to four percent (4%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax

required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business, and when his books are not so kept he shall pay the tax as a retailer, on the gross sales of the business. Where any used part including tires of an automotive vehicle or a truck trailer, semitrailer, or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or rebuilt part or tire, the tax levied herein shall be paid on the net difference, that is, the price of the new or used part or tire sold less the credit for the used part or tire taken in trade, provided however, this provision shall not be construed to include batteries.

B. Upon every person, firm or corporation engaged or continuing within the City in the business of conducting or operating places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudeville, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institution within the City, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution, or association or a state, county, or city school, or other institution, association or school), skating rinks, race tracks, golf courses, or any other place at which any exhibition, display, amusement or entertainment is offered to the public or place or places where an admission fee is charged, including public bathing places, public dance halls of every kind and description within the City, an amount equal to four percent (4%) of the gross receipts of any such business. Provided, however, notwithstanding any language to the contrary in the prior portion of this subsection, the tax provisions so specified shall not apply to any athletic event conducted by a public or nonpublic primary or secondary school or any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. The tax amount which would have been collected pursuant to this subsection shall continue to be collected by said public or nonpublic primary or secondary school but shall be retained by the school which collected it and shall be used by said school for school purposes.

C. Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property, an amount equal to four percent (4%) of the gross proceeds of the sale of machines. The term "machine," as herein used, shall include machinery, which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used.

D. Upon every person, firm, or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle or truck trailer, semitrailer,

house trailer, or mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes, and any other materials pertaining thereto an amount equal to two percent (2%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer, house trailer, or mobile home set-up materials and supplies provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semitrailer, or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$20.00 per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of the person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the 12 succeeding months or part thereof during which the automotive vehicle, truck trailer, semitrailer, or house trailer shall remain the property of the person.

Where any used automotive vehicle or truck trailer, semitrailer, or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

E. Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, an amount equal to four percent (4%) of the gross proceeds of the sale thereof. Provided, however, the four percent (4%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

Where any used machine, machinery or equipment which is used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock and poultry on farms is taken in trade or in a series of trades as a credit or part payment on a sale of a new or used machine, machinery or equipment, the tax levied herein shall be paid on the net difference, that is, the price of the new or used machine, machinery or equipment sold, less the credit for the used machine, machinery or equipment taken in trade.

F. Upon every person, firm, or corporation engaged or continuing within the City in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefor, there is levied a tax equal to four percent (4%) of the cost

of the food, food products, and beverages sold through the machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of the business.

G. Upon every person, firm, or corporation engaged or continuing within the City in the business of selling food, there is hereby levied a tax equal to three percent (3%) of the gross proceeds of the sale of food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

### **SECTION 3. Levy of Use Tax.**

A. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property, not including, however, materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships, and other watercraft and commercial fishing vessels of over five tons load displacement as registered with the U. S. Coast Guard and licensed by the State of Alabama Department of Conservation and Natural Resources, purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City, except as provided in subsections B, C, and F, at the rate of four percent (4%) of the sales price of such property within the corporate limits of the City.

B. An excise tax is hereby imposed on the storage, use or other consumption in the City of any machines used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property purchased at retail on or after the effective date of this ordinance at the rate of four percent (4%) of the sales price of any such machine; provided, that the term "machine" as herein used, shall include machinery which is used for mining, quarrying, compounding, processing, or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

C. An excise tax is hereby imposed on the storage, use or other consumption in the City on any automotive vehicle or truck trailer, semitrailer, house trailer, and mobile home set-up materials and supplies including but not limited to steps, blocks, anchoring, cable pipes and any other materials pertaining thereto purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City at the rate of two percent (2%) of the sales price of such automotive vehicle, truck trailer, semitrailer or house trailer, and mobile home set-up materials and supplies within the corporate limits of the City. Where any used automotive vehicle or truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

D. Every person storing, using or otherwise consuming in the City tangible personal property purchased at retail shall be liable for the tax imposed by this article, and the liability shall not be extinguished until the tax has been paid to the City; provided, that a receipt from a retailer maintaining a place of business in the City or a retailer authorized by the City, under such rules and regulations as it may prescribe, to collect the tax imposed hereby and who shall for the purpose of this article be regarded as a retailer maintaining a place of business in the City, given to the purchaser in accordance with the provisions of Code of Ala. 1975 § 40-23-67, shall be sufficient to relieve the purchaser from further liability for tax to which such receipt may refer.

E. An excise tax is hereby imposed on the classes of tangible personal property, and at the rates imposed on such classes, specified in subsections A, B and C of this section, on the storage, use, or other consumption in the performance of a contract in the City of any such tangible personal property, new or used, the tax to be measured by the sales price or the fair and reasonable market value of such tangible personal property when put into use in the City, whichever is less; provided, that the tax imposed by this subsection shall not apply where the taxes imposed by subsection A, B or C of this section apply.

F. An excise tax is hereby levied and imposed on the storage, use or other consumption in the City of any machine, machinery or equipment which is used in planting, cultivating and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock or poultry on farms, and the parts of such machines, machinery or equipment, attachments and replacements therefor which are made or manufactured for use on or in the operation of such machine, machinery or equipment, and which are necessary to and customarily used in the operation of such machine, machinery or equipment, which is purchased at retail after the effective date of this ordinance, for the storage, use or other consumption in the City at the rate of four percent (4%) of the sales price of such property within the corporate limits of the City, regardless of whether the retailer is or is not engaged in the business in the City. Provided, however, the four percent (4%) rate herein prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities.

G. An excise tax is hereby imposed on the storage, use, or other consumption in the City at the rate of three percent (3%) of the sales price of such food. For purposes of this subsection, the term food shall have the same meaning as defined in 7 U.S.C. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

## **ARTICLE II – POLICE JURISDICTION**

Pursuant to Section 5 of Ordinance No. 04-2014, the rates at which the City's sales and use taxes are levied with the police jurisdiction of the City, but beyond the corporate limits of the City.

are equal to one-half (1/2) of that provided, levied or required by Ordinance No. 04-2014 within the corporate limits of the City. Accordingly, the rates levied by section 5 of Ordinance No 04-2014 shall be one-half (1/2) of that provided, levied or required by Ordinance No. 04-2014, as amended and increased by this ordinance.

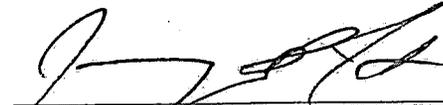
**ARTICLE III – SEVERABILITY**

Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

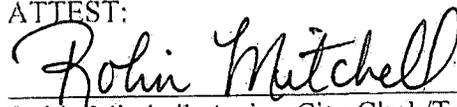
**ARTICLE IV – EFFECTIVE DATE**

This ordinance shall become effective on the first day of March, 2026, and the first payment of taxes at the increased rates hereunder shall be due and payable on the twentieth day of April, 2026.

ORDAINED, ADOPTED and APPROVED this the 13<sup>th</sup> day of January, 2026.

  
\_\_\_\_\_  
JEREMY PATE, Mayor

ATTEST:

  
\_\_\_\_\_  
Robin Mitchell, Acting City Clerk/Treasurer

RECEIVED

FEB - 3 2026

LOCAL TAX

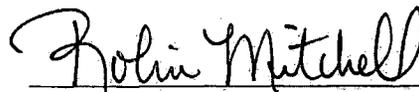
**CERTIFICATION OF CITY CLERK/TREASURER**

STATE OF ALABAMA     )  
WALKER COUNTY        )

I, Robin Mitchell, Acting City Clerk/Treasurer of the City of Cordova, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the City Council of the City of Cordova, Alabama, on the 13<sup>th</sup> day of January, 2026.

The above and foregoing Ordinance was published on the 13<sup>th</sup> day of January, 2026, by posting copies thereof in three public places within the City of Cordova, one of which was the post office or the Mayor's office in the City of Cordova.

Witness my hand and seal of office this 13<sup>th</sup> day of January, 2026.



Robin Mitchell, Acting City Clerk/Treasurer

RECEIVED

FEB - 3 2026

LOCAL TAX