

CALERA

Statutory Effective Date: July 1, 2026
Received by the Department: April 23, 2026

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

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales & Use Taxes:		
General Rate	4.00	5.00
Food/Grocery Rate	4.00	4.00
Admissions to places of amusement and entertainment	4.00	5.00
Retail Selling Price of food for human consumption sold through vending machines	4.00	5.00
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	4.00	5.00
Machines and parts and attachments for machines used in manufacturing tangible personal property	4.00	5.00
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.00	1.00
Withdrawal fee for automotive vehicle dealers only	\$2.50	\$2.50
Rental Tax:		
General Rate	2.00	3.00
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers.....	1.50	1.50
Lease or rental of linens and garments.....	1.00	3.00

If sales of tangible personal property are made or delivered, if purchases of tangible personal property are stored, used or consumed, or if rentals/leases are made to lessees 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 Calera sales use, and rental 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 Aliceville taxes, please contact:

City of Calera Revenue Department
7901 Highway 31
Calera, AL 35040
Phone: 205-668-3899

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



RECEIVED

APR 23 2026

Council Member Bradshaw introduced the following Ordinance:

ORDINANCE 2026-03

LOCAL TAX

WHEREAS, the City of Calera, Alabama seeks to amend Article II of the Ordinance Code of the City of Calera, Alabama and City of Calera Ordinance No. 2013-06 pertaining to the levy and collection of Sales and Use Taxes;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CALERA, ALABAMA that Ordinance No. 2013-06, as codified in Article II of the Ordinance Code, is hereby amended to read as follows:

ARTICLE II. SALES AND USE TAXES

Sec. 5-20. Sales Tax - Levy In City.

There is hereby levied, in addition to all other taxes of every kind now imposed by law, and there 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:

(1) 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 or debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repairing or reconditioning of vessels, barges, ships and other watercraft of over fifty (50) tons burden), an amount equal to five percent (5%) 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.

(2) 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, vaudevilles, 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, 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 or every kind and description within the city, an amount equal to five percent (5%) of the gross receipts of any such business.

(3) 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 five percent (5%) of the gross proceeds of the sale of such machines; provided, that the term "machines," 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.

(4) 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 or house trailer, an amount equal to one percent (1%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semitrailer or house trailer, provided 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 two dollars fifty cents (\$2.50) per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of such 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 twelve (12) succeeding months or part thereof during which such automotive

vehicle, truck trailer, semitrailer or house trailer shall remain the property of such 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.

(5) 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 five percent (5%) of the gross proceeds of the sale thereof. Provided, however, the five percent (5%) 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.

(6) 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 hereby levied a tax equal to five percent (5%) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

(7) Upon every person, firm, or corporation engaged or continuing within this state in the business of selling food there is a tax levied equal to four percent (4%) of the gross proceeds of the sale of food as defined in 7 U.S.C. § 2011, et seq.

Sec. 5-21. Same - Levy In Police Jurisdiction.

Upon every person, firm or corporation engaged in the doing of any act, or who shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the city but beyond the corporate limits of said city, of which or upon which a privilege or license tax is in this article levied or required within the corporate limits of the city, there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or license taxes herein levied within the corporate limits of the city, a privilege or license tax equal to one-half of that provided, levied or required in this article for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the corporate limits of the city. Provided further, that except for the amount of the privilege or license tax herein levied within the police jurisdiction of said city, but without the corporate limits thereof, all the provisions of this article extend and apply to all the area within the police jurisdiction of the city.

Sec. 5-22. Same - State Statutes Applicable.

The taxes levied by sections 5-20 and 5-21 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state sales tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state sales tax statutes for enforcement and collection of taxes.

Sec. 5-23. Use Tax - Levy.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing or reconditioning of vessels, barges, ships and other watercraft of more than fifty (50) tons burden) purchased at retail on or after the effective date of this article for storage, use or other consumption in the city, except as provided in paragraphs (b),

(c), (d), and (e) at the rate of five percent (5%) of the sales price of such property within the corporate limits of said 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 article at the rate of five percent (5%) of the sales price of any such machine within the corporate limits of the city; 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 are customarily so used.

(c) An excise tax is hereby imposed on the storage, use or other consumption in the city of any automotive vehicle or truck trailer, semitrailer or house trailer purchased at retail on or after the effective date of this article for storage, use or other consumption in the city at the rate of one percent (1%) of the sales price of such automotive vehicle, truck trailer, semitrailer, or house trailer within the corporate limits of said city. Where any used automotive vehicle, truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as credit or part payment of 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) 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 article, for the storage, use or other consumption in the city at the rate of five percent (5%) of the sales price of such property within the corporate limits of said city regardless of whether the retailer is or is not engaged in the business in this city. Provided, however, the five percent (5%) 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.

(e) An excise tax is hereby imposed on the storage, use, or other consumption in this state of food at the rate of four percent (4%) of the sales price of such food as defined in 7 U.S.C. § 2011, et seq.

(f) An excise tax is hereby imposed on tangible personal property at one-half the rates specified in paragraphs (a), (b), (c), (d), and (e) of this section on the storage, use or other consumption of such tangible personal property outside the corporate limits of the city, but within the police jurisdiction.

Sec. 5-24. Same - State Statutes Applicable.

The taxes levied by section 5-23 shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state use tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state use tax statutes for enforcement and collection of taxes.

Sec. 5-25. Article Cumulative.

This article shall not be construed to repeal any of the provisions of the general license code of the city, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city by its general license code.

This Ordinance and Amendment shall become effective on July 1, 2026.

Council Member _____ moved that unanimous consent of the Council be given for the immediate action upon said Ordinance. Council Member _____ seconded said motion and upon vote the results were:

The roll call vote on said motion was as follows:

Drew Bradshaw, Council President:

DB

Kay Snowden Turner, Member:

Chris Bunn, Member:

CB

Calvin Morgan, Member:

CM

Henry Davis, Member:

HD

Debbie Byers, Council Pro Tem:

DB

* 2nd Reading

Council Member Dyers moved that Ordinance No. 2026-03 be adopted.

Council Member Morgan seconded said motion and upon vote the results were as follows:

The roll call vote on said motion was as follows:

Drew Bradshaw, Council President:

DB

Kay Snowden Turner, Member:

KST

Chris Bunn, Member:

CB

Calvin Morgan, Member:

CM

Henry Davis, Member:

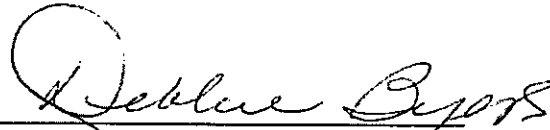
HD

Debbie Byers, Council Pro Tem:

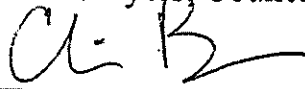
DB

ADOPTED AND APPROVED this 20 day of April 2026.

[Signature]
Drew Bradshaw, Council President



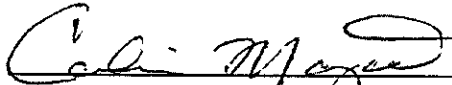
Debbie Byers, Council Pro Tem



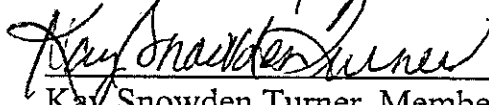
Chris Bunn, Member



Henry Davis, Member

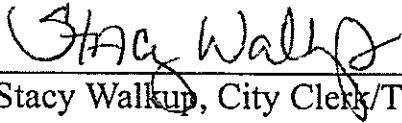


Calvin Morgan, Member



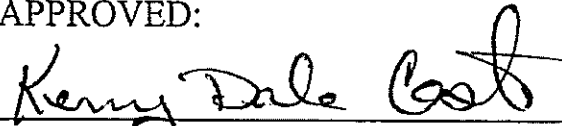
Kay Snowden Turner, Member

ATTEST:



Stacy Walkup, City Clerk/Treasurer

APPROVED:



Kenny Dale Cost, Mayor



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APR 23 2026

Council Member Bradshaw introduced the following Ordinance:

ORDINANCE 2026-05

LOCAL TAX

WHEREAS, the City of Calera, Alabama seeks to amend Article XI of the Ordinance Code of the City of Calera, Alabama and City of Calera Ordinance No. 2004-25 pertaining to the levy and collection of Personal Property Taxes;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CALERA, ALABAMA that Ordinance No. 2004-25, as codified in Article XI of the Ordinance Code, is hereby amended to read as follows:

ARTICLE XI. - TANGIBLE PERSONAL PROPERTY TAX

Sec. 5-163. - Levy and amount of tax.

There is hereby levied and imposed, in addition to all other taxes now imposed by law, a privilege or license tax upon each person engaging or continuing in this city in the business of leasing or renting tangible personal property at the rate of three percent (3%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the privilege or license tax on each person engaging or continuing in this city in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of one and one-half percent of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further that the privilege or license tax on each person engaging or continuing in this city in the business of leasing or rental of linens and garments shall be at the rate of three percent (3%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments. Amounts levied and imposed in the police jurisdiction shall be at one-half the rates set out above for businesses within the city.

(Ord. No. 96-08, § 3, 5-6-96)

This Ordinance and Amendment shall become effective on July 1, 2026.

Council Member _____ moved that unanimous consent of the Council be given for the immediate action upon said Ordinance. Council Member _____ seconded said motion and upon vote the results were:

The roll call vote on said motion was as follows:

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LOCAL TV

Drew Bradshaw, Council President:

DB

Kay Snowden Turner, Member:

KST

Chris Bunn, Member:

CB

Calvin Morgan, Member:

CM

Henry Davis, Member:

HD

Debbie Byers, Council Pro Tem:

DB

* 2nd Reading

Council Member Davis moved that Ordinance No. 2026-05 be adopted.
Council Member Morgan seconded said motion and upon vote the results were as follows:

The roll call vote on said motion was as follows:

Drew Bradshaw, Council President:

DB

Kay Snowden Turner, Member:

KST

Chris Bunn, Member:

CB

Calvin Morgan, Member:

CM

Henry Davis, Member:

HD

Debbie Byers, President Pro Tem:

DB

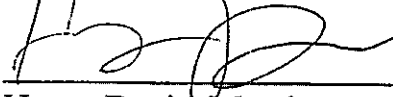
ADOPTED AND APPROVED this 20 day of April 2026.

[Signature]
Drew Bradshaw, Council President

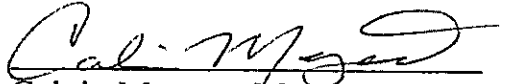
[Signature]
Debbie Byers, Council Pro Tem



Chris Bunn, Member



Henry Davis, Member

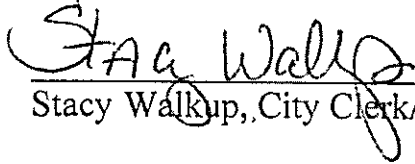


Calvin Morgan, Member



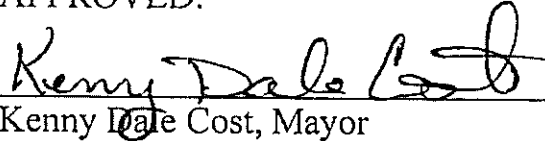
Kay Snowden Turner, Member

ATTEST:



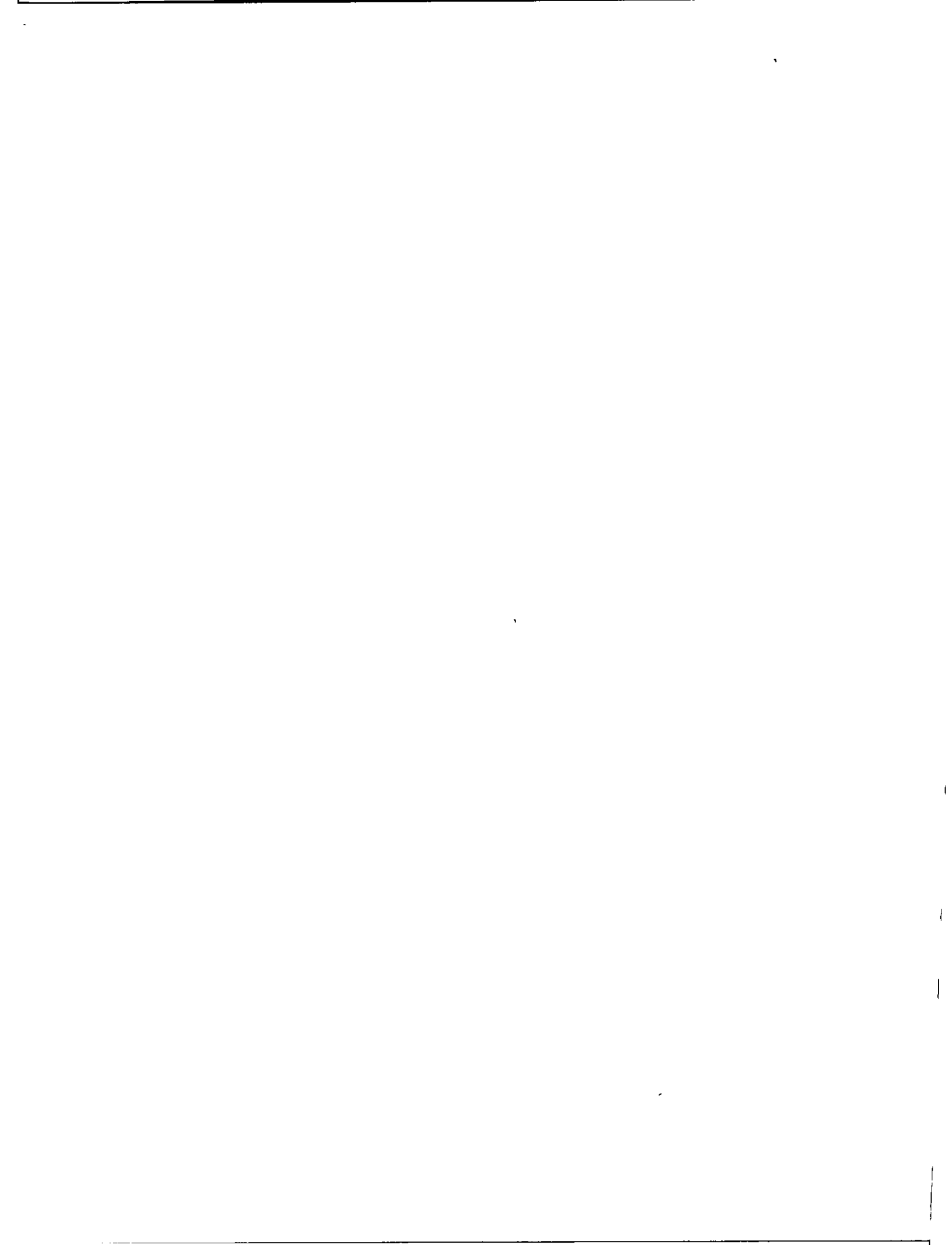
Stacy Walkup, City Clerk/Treasurer

APPROVED:



Kenny Dale Cost, Mayor





CERTIFICATION OF POSTING

I, Stacy Walkup, City Clerk, of the City of Calera, Alabama do hereby certify that the foregoing Ordinance No. 2026-03 is a true and correct copy of the Ordinance adopted by the City Council of the City of Calera, Alabama on the 20th day of April 2026, as the same appears in the official record of minutes of the City of Calera Council meeting.

Given under my hand this 21st day of April 2026.

*Stacy Walkup
City Clerk*

I, Stacy Walkup, City Clerk of the City of Calera, Alabama do hereby certify that the foregoing Ordinance was duly posted at the following locations:

Calera City Hall
Calera Post Office
Calera Public Library
Associated Foods

*Stacy Walkup
City Clerk*

CERTIFICATION OF POSTING

I, Stacy Walkup, City Clerk, of the City of Calera, Alabama do hereby certify that the foregoing Ordinance No. 2026-05 is a true and correct copy of the Ordinance adopted by the City Council of the City of Calera, Alabama on the 20th day of April 2026, as the same appears in the official record of minutes of the City of Calera Council meeting.

Given under my hand this 21st day of April 2026.

Stacy Walkup
City Clerk

I, Stacy Walkup, City Clerk of the City of Calera, Alabama do hereby certify that the foregoing Ordinance was duly posted at the following locations:

Calera City Hall
Calera Post Office
Calera Public Library
Associated Foods

Stacy Walkup
City Clerk