

PRICEVILLE

Statutory Effective Date: July 1, 2026
Received by the Department: April 14, 2026

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

	<u>OLD RATES</u>	<u>NEW RATES</u>
Sales & Use Taxes:		
General Rate	2.00	3.00
Food/Grocery Rate	2.00	2.00
Admissions to places of amusement and entertainment	2.00	3.00
Retail Selling Price of food for human consumption sold through vending machines	2.00	2.00
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.00	1.00
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.00	1.00
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	4.00	4.00
Lodgings Tax:		
General Rate	8.00	9.00
RMFEE	\$1.50	\$2.00

City of Priceville sales, use, and lodgings 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:

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

Town of Priceville(Priceville Lodgings)
242 Marco Dr.
Decatur, AL 35603
Phone: 256-355-5476
Fax: 256-351-0563

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



APR 14 2026

ORDINANCE NO. 2026-06

LOCAL TAX

**PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975,
SECTIONS 11-51-200 THROUGH 11-51-207, LEVYING A PRIVILEGE,
LICENSE AND EXCISE TAX AGAINST PERSONS, FIRMS, OR
CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING
OR ENGAGED IN THE BUSINESS OF SELLING AT RETAIL
TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF
AMUSEMENT IN THE CITY OF PRICEVILLE, ALABAMA;
PROVIDING FOR PENALTIES FOR THE VIOLATION; AND
REPEALING A PRIOR ORDINANCE LEVYING SIMILAR TAXES**

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRICEVILLE, in the State of Alabama, as follows:

Section 1. Levy of Privilege or License 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 of Priceville (hereinafter referred to as 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 sale or 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 water craft and commercial fishing vessels of over five (5) 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 three percent (3.0%) 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 retailer on the gross sales of the business.

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, 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, 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 three percent (3.0%) 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 private primary or secondary school. The tax amount, which would have been collected pursuant to this subsection, shall continue to be collected by said public or private 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 one percent (1.00%) 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.

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 one percent (1.00%) of the gross proceeds of sale of said automotive vehicle, truck trailer, semi-trailer, 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, semi-trailer 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 \$4.00 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 succeeding months or part thereof during which such automotive vehicle, truck trailer, or house trailer shall remain the property of such person. Where any used automotive vehicle or truck trailer, semi-trailer 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 one percent (1.00%) of the gross proceeds of the sale thereof. Provided, however, the one percent (1.00%) 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, (except not including beverages other than coffee, milk, milk products and substitutes therefor), there is hereby levied a tax equal to two percent (2.0%) of the retail selling price of such food, food products and beverages sold through such machines.

G. Upon every person, firm, or corporation engaged on continuing within the City in the business of selling food for human consumption, there is hereby levied a tax equal to two percent (2.0%) of the retail sales price of such food.

H. For the purposes of this ordinance, the term "food" shall have the same meaning as defined in Ala. Code §40-23-1(a)(20).

Section 2. Levy of Excise Tax. There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, an excise tax as follows:

A. 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 and commercial fishing vessels of over five (5) 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, D, and E, at the rate of three percent (3.0%) of the sales price of such property within the corporate limits of said City.

B. 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 one percent (1.00%) 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. On the storage, use or other consumption in the City of any automotive vehicle or truck trailer, semi-trailer, 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 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 one percent (1.00%) of the sales price of such automotive vehicle, truck trailer, semi-trailer, house trailer or mobile home set-up materials and supplies within the corporate limits of said 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. 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 one percent (1.00%) 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 one percent (1.00%) 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. On the storage, use, or other consumption in the City of food, at the rate of two percent (2.0%) of the sales price of such food.

Section 3. Provisions of State Use Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This Ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions,

proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedure Act, direct pay permit and drive-out certificate procedures, statute of limitation, 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.

Section 4. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the City shall be distributed to the General Fund for the use of general operation of the City.

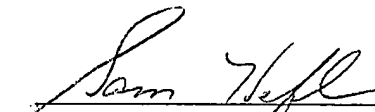
Section 5. No Affect on Business License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, but shall be cumulative, and in addition to all other taxes levied, imposed or required by the City, except as otherwise provided in Section 7 hereinbelow.

Section 6. 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.

Section 7. Repeal of Ordinance No. 2015-01 and 2026-04. The taxes levied and assessed by this Ordinance, and the rate of said taxes, is levied and assessed in lieu of the taxes, and the rate of taxes previously levied by Ordinance No. 2015-01, adopted by the City of Priceville on January 12, 2015, and Ordinance 2026-04, adopted on March 23, 2025. Ordinance 2026-04 is **RESCINDED AND REPEALED**, as of the adoption and publication of this ordinance. Ordinance 2015-01 is **RESCINDED And REPEALED**, as of the Effective Date of this Ordinance.

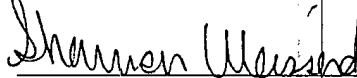
Section 8. Effective Date. This Ordinance shall become effective on July 1, 2026, and the first payment of taxes hereunder shall be due and payable on August 20, 2026.

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF PRICEVILLE this 13th day of April 2026.



Sam Heflin, Mayor

ATTEST:

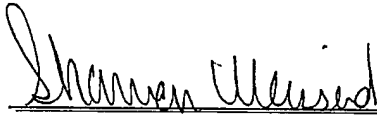


Shannon Weissend, City Clerk

CITY CLERK'S CERTIFICATION

I, Shannon Weissend, City Clerk of the City of Priceville, Alabama, hereby certify that the attached and foregoing Ordinance No.2026-06 of the City of Priceville, Alabama was duly passed, adopted and approved at the regular meeting on the 13th day of April, 2026 and published by posting in four places, namely, at the Priceville Municipal Building, Priceville Public Library, Marathon Gas Station, and Priceville Foodland; all located in the City of Priceville, Alabama for a period of five (5) days commencing on April 20, 2026.

CERTIFIED THIS 13th DAY OF APRIL, 2026.



Shannon Weissend, City Clerk