

AUTAUGA COUNTY
7001 Locality Code Only

Statutory Effective Date: September 1, 2026
Received by the Department: May 5, 2026

Legislative Act No. 2026-362 levies rental taxes and increases the general sales and general use taxes as shown below:

Sales Taxes:

	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	2.000	2.500
Food/Grocery Rate	2.000	2.000
Admissions to places of amusement and entertainment	2.000	2.000
Retail Selling Price of food for human consumption sold through vending machines	1.500	1.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	0.60	0.60
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.60	0.60
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	0.60	0.60
Withdrawal fee for automotive vehicle dealers only	1.25	1.25

Rental Taxes:

	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	0.000	3.000
Automotive Rate	0.000	3.000
Linen Rate	0.000	3.000

Your Autauga County 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 Autauga 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



ACT #2026- 362

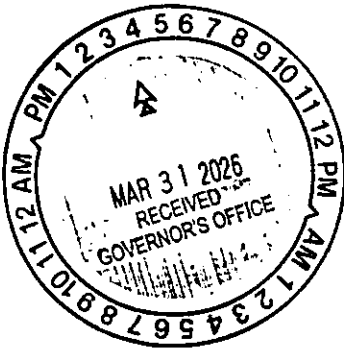
1 HB569

2 G3IIL6C-2

3 By Representatives Smith, Starnes, Lawrence (N & P)

4 RFD: Local Legislation

5 First Read: 05-Mar-26





1 Enrolled, An Act,

2
3 Relating to Autauga County; to authorize the levy of an
4 additional sales and use tax; and to levy a rental tax.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

6 Section 1. (a) Beginning September 1, 2026, in addition
7 to any other tax provided by law, there is levied a sales and
8 use tax of one-half of one percent for all business activities
9 covered by Section 45-1-243.01(a)(1), Code of Alabama 1975.

10 (b) The proceeds of this tax shall be deposited in the
11 county general fund.

12 (c) This tax shall be administered according to the
13 procedures established in Part 4 of Article 24 of Chapter 1 of
14 Title 45, Code of Alabama 1975.

15 Section 2. (a) In addition to all other taxes,
16 beginning September 1, 2026, there is levied a three percent
17 privilege tax, to be called a rental tax, on each person
18 leasing or renting tangible personal property in Autauga
19 County.

20 (b) The tax levied pursuant to this section shall
21 parallel the tax imposed by Article 4 of Chapter 12 of Title
22 40, Code of Alabama 1975. This tax shall apply to the same
23 persons and transactions to which that tax applies.

24 (c) The county commission shall provide for the
25 collection and administration of this tax by resolution.

26 (d) The proceeds of this tax shall be deposited in the
27 county general fund.

28 Section 3. This act shall become effective on September

HB569 Enrolled



29 1, 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 17-Mar-26.

John Treadwell
Clerk

Senate

31-Mar-26

Passed

APPROVED

4-7-2026

TIME

12:30 pm

GOVERNOR

Alabama Secretary Of State

Act Num....: 2026-362
Bill Num....: H-569

Recv'd 04/07/26 02:01pmKCW

SPONSOR DIST. NO.

HOUSE ACTION

SENATE ACTION

CO-SPONSORS

DATE: 3-5 2026
RD 1 RFD LL

DATE: 3-17 2026
RD 1 RFD LL

1 16-5-42

REPORT OF STANDING COMMITTEE

This Bill was referred to the Standing Committee of the Senate on

2 54-03-88

This bill having been referred by the House to its standing committee on Local Legislation was

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report

3 26-1-61

acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/amend(s) w/sub

by a vote of years abstain

4

this 10th day of Apr. 2026

this 14th day of March 2026

5

Chair

Chair

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DATE: 3-10 2026

DATE: 3-19 2026

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RF RD 2 CAL

RF faw RD2 CAL

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DATE: 20

DATE: 3-21-26 RD 3 at length

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RE-REFERRED RE-COMMITTED

PASSED PASSED AS AMENDED

10

Committee

YEAS 28 NAYS 0

11

DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

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Committee

YEAS 28 NAYS 0

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DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

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Committee

YEAS 28 NAYS 0

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DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

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Committee

YEAS 28 NAYS 0

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DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

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Committee

YEAS 28 NAYS 0

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DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

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Committee

YEAS 28 NAYS 0

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DATE: 20

YEAS 28 NAYS 0

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RE-REFERRED RE-COMMITTED

YEAS 28 NAYS 0

FURTHER HOUSE ACTION (OVER)

FURTHER SENATE ACTION (OVER)

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted, and is attached to the Bill, HB 569
YEAS 53 NAYS 0
JOHN TREADWELL, Clerk

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 569
YEAS 28 NAYS 0
PATRICK HARRIS, Secretary