

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail of tangible personal property in the **City of Irondale**, Alabama (located in Jefferson County).

*Sections 11-51-200, et seq., **Code of Alabama 1975***, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On July 21, 2026, the governing body of the City of Irondale adopted Ordinance No. 2026-23 levying a sales tax **effective October 1, 2026**.

Sales Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
General Rate	4%	4%
Admissions to places of amusement and entertainment	4%	4%
Retail selling price of food for human consumption sold through vending machines	4%	4%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	1.5%	1.5%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	1.5%	1.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	2%	2.25%
Withdrawal fee for automotive vehicle dealers only.....	\$10	\$10
Grocery Rate	4%	4%

The Law requires that the City of Irondale sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the City of Irondale sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Irondale sales and use taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710 (334-242-1490 or 1-866-576-6531)

RECEIVED

JUL 22 2026

ORDINANCE 2026-23

LOCAL TAX

An Ordinance to Amend Section 2(c) of Ordinance No. 804-89 being an Ordinance for the Levy and Assessment of Sales Tax in the City of Irondale, Alabama.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRONDALE, ALABAMA, in regular meeting duly assembled, a quorum being present, and by authority thereof as follows:

Section 1. AMENDMENT TO APPENDIX C – SALES TAX OF THE CODE OF ORDINANCES, CITY OF IRONDALE, ALABAMA, ORDINANCE NO. 804-89, SECTION 2(c). Section 2(c) of Ordinance No. 804-89 set forth in Appendix C of The Code of Ordinances, City of Irondale, Alabama is hereby deleted in its entirety and replaced with the following:

(c) Upon every person, firm or corporation engaged or continuing within this city in the business of selling at retail any automotive vehicle or truck trailer, semitrailer or house trailer, an amount equal to two and one quarter percent (2.25%) of the gross proceeds of the sale of said automotive vehicle or truck trailer, semitrailer or house trailer; 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 Ten Dollars (\$10) 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 or 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 a new or used vehicle sold less the credit for the used vehicle taken in trade.

The remainder of Ordinance No. 804-89 remains unchanged.

Section 2. **ORDINANCES REPEALED.** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. **SEVERABILITY.** That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the

City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

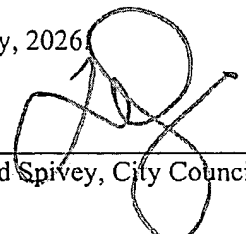
Section 4. LEGAL RIGHTS NOT IMPAIRED. That nothing in this ordinance or in the municipal code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions different from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 6. PUBLICATION OF ORDINANCE. That the City Clerk of the City of Irondale is hereby ordered and directed to cause this ordinance to be published and that a copy of this ordinance be entered upon the minutes of the meeting of the City Council.

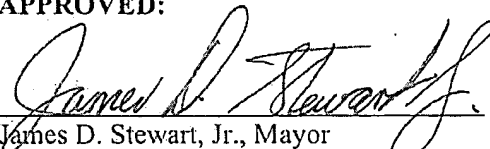
Section 7. EFFECTIVE DATE OF ORDINANCE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect on October 1, 2026 and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

ADOPTED & APPROVED: This 21st day of July, 2026



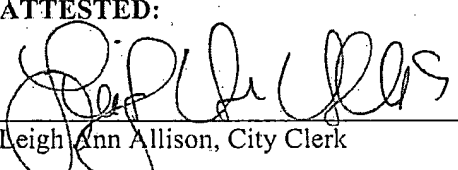
David Spivey, City Council President

APPROVED:



James D. Stewart, Jr., Mayor

ATTESTED:



Leigh Ann Allison, City Clerk