375 South Ripley Street
Montgomery, AL 36104

revenue.alabama.gov

Alabama Department of Revenue

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **City of Moody**, Alabama (located in St Clair 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 June 8, 2026, the governing body of the City of Moody adopted Ordinance No. M2026-06-08A levying a sales and use tax **effective October 1, 2026**. The tax levied by this ordinance repeals and or amends Ordinance No. M2019-11-25.

Sales & Use Tax Rates:	**Old Rates**	**New Rates**
General Rate	4.000%	4.000%
Admissions to places of amusement and entertainment	3.000%	10.000%
Retail selling price of food for human consumption sold through vending machines	3.000%	4.000%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	1.000%	2.000%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	1.000%	2.000%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	1.000%	2.000%
Withdrawal fee for automotive vehicle dealers only	$5.00	$10.00
Grocery Rate	4.000%	4.000%

The Law requires that the City of Moody 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 Moody 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 Moody 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 14 2026

ORDINANCE NO. M2026-06-08A

LOCAL TAX

AN ORDINANCE TO AMEND ORDINANCE M2019-11-25 LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS STORING, USING OR OTHERWISE CONSUMING OR ENGAGING IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE IN THE CITY OF MOODY, ALABAMA; PROVIDES FOR THE COLLECTION OF SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

WHEREAS, pursuant to the provisions of Act No. 912, Regular Session Legislature 1969, the City Council of the City of Moody, in the State of Alabama, passed Ordinance M91-09-16 levying certain taxes; and

WHEREAS, due to the increasing costs associated with the operations of the City, the increased demand on the services offered by the City due to the increasing population of citizens with the City and the increased services provided to the citizens thereof, the City Council for the City of Moody, Alabama does hereby amend Ordinance M2019-11-25 in its entirety by replacing the same with the following.

NOW WHEREFORE, in regular session of the City Council (the "Council") of the City of Moody, Alabama (the "City") the Council does hereby ordain the following.

Section 1. 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, 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 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 watercraft of over fifty tons burden), 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 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, 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, there is hereby levied a tax in an amount equal to **ten percent (10%)** of the gross receipts of any such business.

Notwithstanding the foregoing, no tax shall be levied pursuant to this subsection upon admission receipts generated from athletic contests conducted by or under the auspices of a public or private elementary school, middle school, junior high school, or high school, or any athletic association thereof, including, without limitation, high school athletic events.

For avoidance of doubt, this exemption shall not apply to collegiate, semi-professional, professional, private commercial, tournament, exhibition, or other non-high-school athletic events unless otherwise exempt by law.

(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 Two percent (2%) 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, semi-trailer or house trailer, an amount equal to Two percent (2%) of the gross proceeds of sales of said automotive vehicle or truck trailer, semi-trailer 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, semi-trailer or house trailer for use by him or 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 and No/100 Dollars ($10.00), per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day of 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, semi-trailer or house trailer shall remain the property of such person.

Where any used automobile 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 therefore 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

Two percent (2%) of the gross proceeds of the sale thereof. Provided, however, the Two percent (2%) 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 hereby levied a tax equal to Four percent (4%) 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.

(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 four percent (4%) 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. § 2012 for purposes of the federal Supplemental Nutrition Assistance Program (SNAP), regardless of where or by what means the food is sold.

Section 2. Provisions of State Sales Tax Statutes Applicable to this Ordinance and Taxes herein levied. The taxes levied by Section 1 of the ordinance 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.

Section 3.

(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 painting, repairing or reconditioning of vessels, barges, ships and other watercraft of more than fifty tons burden) 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 (d) 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 dates of this ordinance at the rate of Two percent (2%) 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 parts of such machines, attachments and replacements therefor, which are made of 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 of any automotive vehicle or truck trailer, semi-trailer or house trailer 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 vehicles, truck trailer, semi-trailer or house trailer within the corporate limits of said City Where any used automotive vehicle, 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.

(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 the planting, cultivating, and harvesting of 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 Two percent (2%) 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 Two percent (2%) 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 the City of food at the rate of four percent (4%) 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. § 2012 for purposes of the federal Supplemental Nutrition Assistance Program (SNAP), regardless of where or by what means the food is sold.

Section 4. The taxes levied by Section 3 of this ordinance 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 statues for enforcement and collections of taxes.

Section 5. This ordinance Cumulative to General 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 held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amount of all other license taxes imposed by the City by its general license code or ordinance.

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. That all conflicting ordinances including but not limited to Ordinance M2019-11-25 is hereby repealed and replaced by this Ordinance.

Section 8. Effective Date. This ordinance shall become effective (after passage, approval and publication as required by law) on the first day of October 2026, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November 2026. This ordinance shall remain in full force and effect and shall apply to each month of the year 2026, beginning with the month of October and to each month of each calendar year thereafter from year to year.

ADOPTED and **APPROVED** this the 8th day of June, 2026.

CITY OF MOODY ALABAMA

By: ____________________
Nick Rutledge, Mayor

ATTEST:

____
Tracy L. Patterson, City Clerk

CERTIFICATION

I, the undersigned, City Clerk of the City of Moody, Alabama, do hereby, certify that the above is a true and correct copy of Ordinance No. M2026-06-08A, duly introduced and adopted by the City Council at its meeting held on June 08, 2026, and approved by the Mayor on June 08, 2026, as same appears of record in the official minutes of the City.

GIVEN UNDER MY HAND AND CORPORATE SEAL of the City of Moody, Alabama, this 8th day of June, 2026.

Tracy L. Patterson, City Clerk