EUFAULA

Statutory Effective Date: December 1, 2026
Received by the Department: September 16, 2026

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

Sales & Use Taxes:	**OLD RATES**	**NEW RATES**
General Rate ..…….	4.000	4.500
Food/Grocery Rate …….	4.000	4.000
Admissions to places of amusement and entertainment ……..	4.000	4.000
Retail Selling Price of food for human consumption sold through vending machines ……..	4.000	4.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products ……	2.000	2.000
Machines and parts and attachments for machines used in manufacturing tangible personal property ……..	2.000	2.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers ……	1.250	1.250
Withdrawal fee for automotive vehicle dealers only ……..	3.34	3.34

Your City of Eufaula sales and use 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 Eufaula 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

Alabama Department of Revenue

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SEP 16 2026

LOCAL TAX

ORDINANCE NO. 2026-4

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR 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 EUFAULA, ALABAMA; PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

WHEREAS, the City Council of the City of Eufaula, Alabama desires to repeal and replace its existing ordinance pertaining to privilege, license, and excise taxes 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 Eufaula, Alabama, which ordinance has been amended numerous times since its original enactment in 1980; and

WHEREAS, the City of Eufaula needs additional funds to support the operation of Medical Center Barbour (the "Hospital"), which is the only hospital in the City and which is owned by the Health Care Authority of the City of Eufaula, an Alabama public corporation (the "HCA"); and

WHEREAS, the City Council has determined that it is in the best public interest of the City of Eufaula for the rate of certain sales and use taxes to be increased from four percent (4.0%) to four and one-half percent (4.5%) in order that the City of Eufaula can provide funding to the HCA for the continued operation of the Hospital, thereby continuing to make available quality health care to the citizens of the City of Eufaula.

Now therefore, 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 Eufaula, in the State of Alabama, as follows:

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, (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 Eufaula, in the business of selling at retail any

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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 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 four and one-half percent (4.50%) 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 or her books are kept so as to show separately the gross proceeds of sales of each business, and when his or her books are not so kept he or she shall pay the tax as a retailer on the gross sales of the business.

(b) Upon every person, firm, or corporation engaged or continuing within the City of Eufaula, 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 the 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 four percent (4.00%) of the gross receipts of any such business. Provided, however, not withstanding 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 the public or private primary or secondary school, but shall be retained by the school that collected it and shall be used by the school for school purposes.

(c) Upon every person, firm or corporation engaged or continuing within the City of Eufaula 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 (2.00%) of the gross proceeds of the sale of the 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 the machines, attachments and replacements therefor which are made or manufactured for use on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the City of Eufaula in the business of selling at retail any automotive vehicle or truck trailer, semi-

trailer, or 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 and one-quarter percent (1.25%) of the gross proceeds of sale of the 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 or her stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or her or by his or her employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of $3.34 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 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 the automotive vehicle, truck trailer, semi-trailer, or house trailer shall remain the property of the 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 of Eufaula in the business of selling at retail any machine, machinery, or equipment that 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 the machine, machinery, or equipment, an amount equal to two percent (2.00%) of the gross proceeds of the sale thereof. Provided, however, the two percent (2.00%) 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 that 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 of Eufaula 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 and

one-half percent (4.50%) of the retail selling price of the food, food products, and beverages sold through the machines.

(g) Upon every person, firm, or corporation engaged or continuing within the City of Eufaula in the business of selling food, there is hereby levied a tax equal to four percent (4.00%) 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. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

Section 2. Provisions of State Sales 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, statutes of limitation, 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 Eufaula 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 four and one-half percent (4.50%) 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 Eufaula 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 two percent (2.00%) 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 the 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) An excise tax is hereby imposed on the storage, use or other consumption in the City of Eufaula 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 and one-quarter percent (1.25%) 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, 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 Eufaula of any machine, machinery, or equipment that 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 the machine, machinery, or equipment, and are necessary to and customarily used in the operation of the machine, machinery, or equipment that 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 (2.00%) 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 two percent (2.00%) 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 that 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 (4.00%) 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. Section 2011, for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold.

Section 4. 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, statutes 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 5. 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 purposes of the City.

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. The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied by any prior ordinance levying a similar tax. Said ordinance(s) is hereby rescinded and repealed as of the effective date of this ordinance.

Section 8. Effective Date. This ordinance shall become effective on the first day of December, 2026 and the first payment of taxes hereunder shall be due and payable on the twentieth day of January 2027.

Adopted and approved this 15th day of September, 2026.

THE CITY OF EUFAULA, ALABAMA,
A MUNICIPAL CORPORATION

Wes Register, CMO
City Council President

ATTEST:

Joy White, CMC
City Clerk/Treasurer

TRANSMITTED TO THE MAYOR THIS THE 15th DAY OF September, 2026.

Approved this the 15th day of September, 2026.

Jack B. Tibbs, Jr.
Mayor

Joy White, CMC
City Clerk/Treasurer