

HB569 INTRODUCED



1 HB569
2 G3IIL6C-1
3 By Representatives Smith, Starnes, Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 05-Mar-26



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

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

(b) The tax levied pursuant to this section shall parallel the tax imposed by Article 4 of Chapter 12 of Title 40, Code of Alabama 1975. This tax shall apply to the same



HB569 INTRODUCED

29 persons and transactions to which that tax applies.

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

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

34 Section 3. This act shall become effective on September
35 1, 2026.