

# Elmore County Commission

Henry Hines  
District 1

Bart Mercer  
Chairman, District 4

Dennis Hill  
District 3

Brad Davis  
District 2



Desirae Lewis Jackson  
District 5

## RESOLUTION NO. 06232005-01

### RESOLUTION LEVYING SALES/USE TAX AND RENTAL TAX

WHEREAS, Act 2025-128 (Levelized Sales Tax) and Act 2025-450 (Rental Tax) of the Alabama Legislature were passed by the Alabama Legislature and became law April 10<sup>th</sup>, 2025, and May 21<sup>st</sup>, 2025, respectively; and

WHEREAS, said Act 2025-128 authorizes the Elmore County Commission (the "County Commission") to levy a county sales and use tax throughout the county to ensure the minimum sales and use tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said Act 2025-450 authorizes the Elmore County Commission (the "County Commission") to levy a rental tax throughout the county to ensure the minimum tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said taxes shall be collected and distributed as set forth in as defined in the respective Acts listed herein;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF ELMORE COUNTY, ALABAMA, as follows

1. The recitals set forth in the foregoing preambles are hereby found and declared to be true and correct; and
2. The County Commission hereby levies a sales and use tax as authorized and specified by Act Number 2025-128 with the levy of said tax beginning on September 1, 2025; and
3. The County Commission hereby levies a rental tax as authorized and specified by Act Number 2025-450 with the levy of said tax beginning on September 1, 2025; and
4. The Elmore County Commission Chairman and the Chief Engineer are authorized to execute all necessary documents and such other ancillary documents and certificates of any kind and take any other actions as may be necessary to effectuate the herein specified levies authorized by this resolution and to contract for the collection of the proceeds of these levies.

IN WITNESS WHEREOF, the County has caused this Resolution to be executed in its name and on its behalf by its Chairman and Chief Engineer on this the 23<sup>rd</sup> day of June, 2025.

A handwritten signature in black ink, appearing to be 'Bart Mercer', written over a horizontal line.

Bart Mercer, Chairman

Elmore County Commission

A handwritten signature in blue ink, appearing to be 'Luke McGinty', written over a horizontal line.

Luke McGinty, Chief Engineer

Elmore County



# ENHANCE ELMORE

## Levelized County Sales Tax, Act 2025-128

Beginning, **September 1, 2025**, the sales tax rate throughout Elmore County will be levelized to **9.5%** to match the average municipal sales tax rate in Elmore County.

Note: Coosada, Eclectic and Tallassee will remain at 10% total within their municipal limits. while Millbrook and Prattville will remain at 9.5% total in their municipal limits.

Note: Farm equipment and machinery are not subject to this levelized sales tax.

Unincorporated Areas of Elmore County	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
<b>Enhance Elmore (County Commission)</b>	<b>4.5%</b>

City of Wetumpka <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
City of Wetumpka	4%
<b>Enhance Elmore (County Commission)</b>	<b>0.5%</b>

Town of Coosada <u>Corporate Limits</u>	10%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Coosada	5%
<b>Enhance Elmore (County Commission)</b>	<b>0%</b>

Town of Deatsville <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Deatsville	1%
<b>Enhance Elmore (County Commission)</b>	<b>3.5%</b>

Town of Elmore <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Elmore	3%
<b>Enhance Elmore (County Commission)</b>	<b>1.5%</b>

Town of Elmore <u>Police Jurisdiction</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Elmore	1.5%
<b>Enhance Elmore (County Commission)</b>	<b>3%</b>

# ENHANCE ELMORE

## Levelized County Sales Tax, Act 2025-128 cont.

Town of Eclectic and City of Tallassee Corporate Limits 10%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Eclectic or Tallassee	5%
<b>Enhance Elmore (County Commission)</b>	<b>0%</b>

Town of Eclectic and City of Tallassee Police Jurisdictions 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Eclectic or Tallassee	2.5%
<b>Enhance Elmore (County Commission)</b>	<b>2%</b>

City of Millbrook and City of Prattville Corporate Limits 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Millbrook or Prattville*	4.5%
<b>Enhance Elmore (County Commission)</b>	<b>0%</b>

City of Millbrook Police Jurisdiction 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Millbrook	2.25%
<b>Enhance Elmore (County Commission)</b>	<b>2.25%</b>

## Current Total Sales Tax prior to 9/1/2025 by Jurisdiction

*Deatsville 6%*

*Coosada 10%*

*Eclectic 10%*

*Elmore 8%*

*Millbrook 9.5%*

*Prattville 9.5%\**

*Tallassee 10%*

*Wetumpka 9%*

*Unincorporated 5%*

\*Includes the levelized one cent sales tax split equally by the City of Prattville and Elmore County Commission.

# ENHANCE ELMORE

## Rental Tax, Act 2025-450

**Beginning, September 1, 2025**, the rental tax rate throughout Elmore County will be levelized to **9.5%** on the rental or lease of tangible property.

Lease or rental of motor vehicles are not subject to this rental tax.

Unincorporated Areas of Elmore County	9.5%
State of Alabama	4%
<b>Enhance Elmore (County Commission)</b>	<b>5.5%</b>
City of Wetumpka Corporate Limits	9.5%
State of Alabama	4%
City of Wetumpka	3%
<b>Enhance Elmore (County Commission)</b>	<b>2.5%</b>
Town of Deatsville Corporate Limits	9.5%
State of Alabama	4%
<b>Enhance Elmore (County Commission)</b>	<b>5.5%</b>
Town of Elmore Corporate Limits	9.5%
State of Alabama	4%
<b>Enhance Elmore (County Commission)</b>	<b>5.5%</b>
Town of Eclectic and City of Tallassee Corporate Limits	9.5%
State of Alabama	4%
Eclectic or Tallassee	4%
<b>Enhance Elmore (County Commission)</b>	<b>1.5%</b>
Town of Eclectic and City of Tallassee Police Jurisdictions	9.5%
State of Alabama	4%
Eclectic or Tallassee	2%
<b>Enhance Elmore (County Commission)</b>	<b>3.5%</b>
Town of Coosada	9.5%
State of Alabama	4%
Town of Coosada	4%
<b>Enhance Elmore (County Commission)</b>	<b>1.5%</b>

# ENHANCE ELMORE

## Rental Tax, Act 2025-450 cont.

City of Millbrook Corporate Limits	9.5%
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State of Alabama	4%
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City of Millbrook	4.5%
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<b>Enhance Elmore (County Commission)</b>	<b>1%</b>
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City of Millbrook Police Jurisdiction	9.5%
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State of Alabama	4%
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City of Millbrook	2.25%
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<b>Enhance Elmore (County Commission)</b>	<b>3.25%</b>
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City of Prattville Corporate Limits	9.5%
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State of Alabama	4%
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City of Prattville	3.5%
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<b>Enhance Elmore (County Commission)</b>	<b>2%</b>
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## Current Total Rental Tax prior to 9/1/2025 by Jurisdiction

*Deatsville 4%*

*Coosada 8%*

*Eclectic 8%*

*Elmore 4%*

*Millbrook 8.5%*

*Prattville 7.5%*

*Tallassee 8%*

*Wetumpka 7%*

*Unincorporated Areas 4%*

# ENHANCE ELMORE

## Tag Fee, Act 2025-129

**Beginning January 1, 2026**, the purchase of a motor vehicle tag will increase by \$25 per vehicle registered in the county.

This increase does not apply to trailers or watercraft.

After the first year of the levy, an additional \$1 will be added to tag fee annually.