

STATE OF ALABAMA)
)
 MARSHALL COUNTY)

RESOLUTION OF THE MARSHALL COUNTY COMMISSION ASSESSING LICENSING FEES AND LEVYING SALES AND/OR USE TAXES ON THE SALE OF ALCOHOLIC BEVERAGES IN THE UNINCORPORATED AREAS OF MARSHALL COUNTY, ALABAMA

A resolution levying license fees and sales and use taxes for all county purposes for Marshall County, Alabama, relating to the sale of alcoholic beverages within the unincorporated areas of Marshall County, Alabama.

WHEREAS, the citizens of Marshall County, Alabama voted on November 5, 2024, to authorize the sale and dispensing of alcoholic beverages within the unincorporated areas of Marshall County; and

WHEREAS, the Alabama Act Number 2024-254 authorizes the Marshall County Commission to set license fees for the issuance of business licenses for the sale of alcoholic beverages, and to levy sales and use taxes on the sale of alcoholic beverages in the unincorporated areas of Marshall County, Alabama; and

WHEREAS, the Marshall County Commission desires to levy license fees and sales taxes issued and renewed annually for vendors and/or retailers of alcoholic beverages, in the unincorporated areas of Marshall County, Alabama.

WHEREAS, the Marshall County Commission resolves as follows:

SECTION 1: Pursuant to Ala. Code §28-3A-21 (1978), the Marshall County Commission assesses the following license application fees, and annual business license fees as follows:

| Type | License Description | Fee | License |
|------|---|-------|---------|
| 11 | LOUNGE RETAIL LIQUOR - CLASS II - (PACKAGE) | \$150 | \$2,500 |
| 20 | RESTAURANT RETAIL LIQUOR | \$150 | \$1,500 |
| 31 | CLUB LIQUOR - CLASS I | \$150 | \$1,000 |
| 32 | CLUB LIQUOR - CLASS II | \$150 | \$2,500 |
| 40 | RETAIL BEER - (ON OR OFF PREMISES) | \$150 | \$75 |
| 50 | RETAIL BEER (OFF PREMISES ONLY) | \$150 | \$50 |
| 60 | RETAIL TABLE WINE (ON OR OFF PREMISES) | \$150 | \$75 |
| 70 | RETAIL TABLE WINE (OFF PREMISES ONLY) | \$150 | \$75 |
| 80 | LIQUOR WHOLESALE | \$100 | \$250 |
| 90 | WHOLESALE BEER ONLY | \$100 | \$275 |
| 100 | WHOLESALE TABLE WINE ONLY - 16.5% OR LESS | \$100 | \$275 |
| 110 | WHOLESALE TABLE WINE & BEER COMBINED | \$100 | \$375 |
| 120 | WAREHOUSE LICENSE | \$150 | \$200 |


| | | | |
|-----|--|-------|---------|
| 130 | ADDITIONAL WAREHOUSE-WINE, BEER OR BOTH | \$150 | \$100 |
| 140 | SPECIAL EVENTS RETAIL | \$100 | \$150 |
| 150 | SPECIAL RETAIL LICENSE - 30 DAYS OR LESS | \$150 | \$150 |
| 160 | SPECIAL RETAIL - MORE THAN 30 DAYS | \$150 | \$1,500 |
| 170 | RETAIL COMMON CARRIER | \$150 | \$1,000 |
| 200 | MANUFACTURER (WINE) | \$100 | \$ 250 |
| 210 | IMPORTER (WINE) | \$100 | \$ 250 |
| 220 | BREW PUB | \$100 | \$500 |
| 240 | NON PROFIT - TAX EXEMPT | \$150 | \$0 |
| 250 | WINE FESTIVAL LICENSE | \$150 | \$500 |
| 260 | WINE FESTIVAL PARTICIPANT LICENSE | \$100 | \$500 |
| 300 | HOSPITALITY MANAGEMENT PROGRAM LICENSE | \$150 | \$1,000 |
| 310 | FOOD OR BEVERAGE TRUCK LICENSE | \$100 | \$1,000 |
| 500 | DIRECT WINE SHIPPER | \$100 | \$500 |
| 530 | DELIVERY SERVICE LICENSE | \$100 | \$500 |
| 800 | IN-STATE WINERY OFF-SITE TASTING PERMIT | \$150 | \$150 |

SECTION 2: Pursuant to Alabama Act Number 2024-254, the Marshall County Commission hereby levies, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a sales and/or use tax upon every person, firm or corporation engaged or continuing within the County, in the business of selling at retail or wholesale any liquor sold in the bottle, an amount equal to seven percent (7%) of the gross proceeds of sales thereof, and eight percent (8%) levied upon the sale of liquor severed on premises.

SECTION 3: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not affect the validity of the remaining portion of this ordinance.

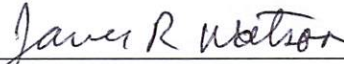
SECTION 4: That this ordinance shall be in full force and effect after its adoption, as provided by law.


Adopted this this 13th day of May, 2026.

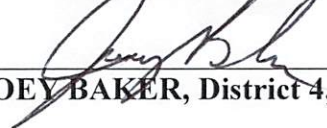

JOHN YOUNG, Chairman

ATTEST:

District 1


JAMES R. WATSON, District 2



LEE SIMS, District 3


JOEY BAKER, District 4, Vice Chairman

CERTIFICATION

I, the undersigned County Administrator for Marshall County, Alabama, hereby certify the above and foregoing is a true copy of a resolution lawfully passed and adopted by the Marshall County Commission held on the 13th day of May 2026, and that such resolution is of record in the Minute Book of Marshall County, Alabama.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the county on this the 13th day of May, 2026



Ashleigh Bubbett, Administrator
Marshall County, Alabama