

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	\$100
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	150 day
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	\$1,500
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 the 14 day of May, 2025.


ATTEST:


RONNY SHUMATE, District 1


JAMES R. WATSON, District 2

Absent
JAMES HUTCHESON, Chairman


LEE SIMS, District 3


JOEY BAKER, District 4, Vice Chairman