



# Resolution

## STATE OF ALABAMA JEFFERSON COUNTY CITY OF CLAY RESOLUTION 2010-21

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### **A RESOLUTION PROVIDING FOR THE CITY OF CLAY'S PARTICIPATION IN THE "SALES TAX HOLIDAY" AS AUTHORIZED BY ACT NO. 2006-574**

**WHEREAS**, during its 2006 Regular Session, the Alabama Legislature enacted Act No. 2006-574, effective July 1, 2006, which provides an exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies during the first full weekend in August of each year; and

**WHEREAS**, Act No. 2006-574 authorizes the City Council to provide for an exemption of city sales and use taxes for purchases of items covered by the Act during the same time period in which the state sales and use tax exemption is in place, provided a resolution to that effect is adopted at least thirty days prior to 12:01 a.m. on the first Friday in August; and

**WHEREAS**, the City Council has affirmatively voted to grant the exemption of city sales and use taxes on purchases covered by Act No. 2006-574 during the first weekend of August 2010, beginning at 12:01 a.m. on Friday August 6, 2010 and ending at twelve midnight on Sunday, August 8, 2010, the first full weekend of August in 2010; and

**WHEREAS**, Code of Alabama 1975, § 11-51-210(e) requires that the City Council notify the Alabama Department of Revenue of any new local tax or amendment to an existing local tax levy at least 30 days prior to the effective date of the change; and

**WHEREAS**, the exemption of certain city sales and use taxes for the first full weekend of August 2010 herein adopted by the City Council is an amendment to the city's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in Code of Alabama 1975, § 11-51-210(e);



# Resolution 2010-21

## (Continued)

**THEREFORE BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF CLAY** that it does hereby provide for an exemption of the city sales and use tax on purchases of items covered by Act No. 2006-574 beginning at 12:01 a.m. on August 6, 2010, and ending at twelve midnight on Sunday, August 8, 2010.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the July 6, 2010 meeting of the Clay City Council, and be immediately forwarded to the Alabama Department of Revenue in compliance with *Code of Alabama 1975, § 11-51-210(e)*.

**ADOPTED AND APPROVED**, this 6<sup>th</sup> Day of July, 2010.

\_\_\_\_\_  
Ed McGuffie  
Mayor

Attest: \_\_\_\_\_  
Bobby Christmas  
City Clerk / Treasurer

**CERTIFICATION:**

I, Bobby Christmas, as City Clerk of the City of Clay, Alabama, hereby certify that the above and foregoing copy of one (1) Resolution 2010-21 is a true and correct copy of such Resolution that was duly adopted by the City Council of the City of Clay, Alabama, on the 6<sup>th</sup> day of July 2010, as same appears in the official records of said City.

Posted at City Hall, Clay Post Office, Regions Bank and the Seniors Center all being in the City of Clay this the 7<sup>th</sup> day of July 2010.

Bobby Christmas  
City Clerk / Treasurer