



Resolution 2013-11

STATE OF ALABAMA JEFFERSON COUNTY CITY OF CLAY

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, beginning at 12:01 a.m. on Friday and ending at twelve midnight on Sunday; 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 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)*;

THEREFORE BE IT RESOLVED that the City Council for the City of Clay does hereby provide for a perpetual exemption of the city sales and use tax on purchases of items covered by Act No. 2006-574 during the first weekend of August, beginning at 12:01 a.m. on Friday and ending at twelve midnight on Sunday.

BE IT FURTHER RESOLVED that a copy of this resolution be immediately forwarded to the Alabama Department of Revenue in compliance with *Code of Alabama 1975, § 11-51-210(e)*.

ADOPTED AND APPROVED, this 1st Day of April, 2013.

Charles K. Webster
Mayor

Attest: _____
Ronnie Dixon
City Manager

CERTIFICATION:

I the undersigned City Manager of the City of Clay, Alabama, hereby certify that the above and foregoing copy of one (1) Resolution 2013-11 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 1st day of April 2013, as same appears in the official records of said City.

Posted at City Hall, Clay Post Office, Chalkville Regions Bank and the Seniors Center all being in the City of Clay this the 2nd day of April 2013.

Ronnie Dixon
City Manager