



Resolution 2014-38

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. 2012-256

WHEREAS, during its 2012 Regular Session, the Alabama Legislature enacted Act No. 2012-256, which provides an exemption of the state sales and use tax for certain "covered items" beginning at 12:01 a.m. on the fourth Friday in February and ending at twelve midnight the following Sunday; and

WHEREAS, Act No. 2012-256 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 before January 20, 2015; and

WHEREAS, the City Council has affirmatively voted to grant the exemption of city sales and use taxes on purchases covered by Act No. 2012-256 during the fourth weekend of February, beginning at 12:01 a.m. on the fourth Friday in February and ending at twelve midnight the following 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 fourth full weekend of February 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 by the City Council for the City of Clay that it does hereby provide for perpetual 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 the fourth Friday in February and ending at twelve midnight the following 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 20th Day of October, 2014.

Charles K. Webster
Mayor

Attest: _____
Ronnie Dixon
City Manager

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PARTICIPATION IN THE "SALES TAX HOLIDAY"
AS AUTHORIZED BY ACT NO. 2012-256**

I, the undersigned City Manager of the City of Clay, Alabama, do hereby certify that the above and foregoing is a true copy of a Resolution lawfully passed and adopted by the City Council named therein, at a regular meeting of such council, and that such Resolution is on file in the City Clerk's Office. Said Resolution having been posted within the City of Clay at City Hall, Chalkville Regions Bank, Clay Post Office and the Senior Citizens Center.

IN WITNESS WHEREOF: I have hereunto set my hand and affixed the official seal of the City on this 21st Day of October, 2014.

Ronnie Dixon
City Manager