



# Resolution 2017-17

STATE OF ALABAMA  
JEFFERSON COUNTY  
CITY OF CLAY

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**A RESOLUTION PROVIDING FOR THE CITY OF CLAY'S  
ANNUAL PARTICIPATION IN THE "BACK TO SCHOOL  
SALES TAX HOLIDAY"  
AS AUTHORIZED BY 40-23-210 THROUGH 40-23-213,  
CODE OF ALABAMA, 1975**

**WHEREAS**, 40-23-210 through 40-23-213, *Code of Alabama 1975*, and Act No. 2017-120, provides for a Sales Tax Holiday for the exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies; and

**WHEREAS**, 40-23-213, *Code of Alabama 1975*, and Act No. 2017-120, authorizes the City Council to provide for an exemption of county sales and use taxes for purchases of certain items covered 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 the sales tax holiday; and

**WHEREAS**, the Clay City Council has affirmatively voted to grant the exemption of county sales and use taxes on purchases covered by 40-23-210 through 40-23-213, *Code of Alabama 1975*, and Act 2017-120 during the third full weekend of July, beginning at 12:01 a.m. on Friday, July 21, 2017 and ending at twelve midnight on Sunday, July 23, 2017 **and continuing each subsequent year thereafter during the same time period as the State's "Back-to-School Sales Tax Holiday"** until and unless annual participation in the exemption is rescinded by further action of the City Council; and

**WHEREAS**, *Code of Alabama 1975*, § 11-51-210(e) requires that the county commission 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 county sales and use taxes for the time period herein adopted by the county commission is an amendment to the county'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);

**WHEREFORE BE IT RESOLVED BY THE CLAY CITY COUNCIL** that it does hereby provide for an exemption of the county sales and use tax on purchases of items covered by 40-23-210 through 40-23-213, *Code of Alabama 1975*, and Act No. 2017-120, beginning at 12:01 a.m. on Friday, July 21, 2017 and ending at twelve midnight on Sunday, July 23, 2017, and **continuing each subsequent year thereafter during the same time period as the State's "Back-to-School Sales Tax Holiday"** until and unless annual participation in the exemption is rescinded by further action of the county commission.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the June 13, 2017 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).

**BE IT FURTHER RESOLVED** that Resolution 2013-11 is hereby repealed.

**ADOPTED AND APPROVED**, this the 13<sup>th</sup> Day of June, 2017.

_____	<b>Attest:</b> _____
Charles K. Webster Mayor	Ronnie Dixon City Manager



Resolution 2017-17

I, the undersigned City Manager of the City of Clay, Alabama, do hereby certify that the above and foregoing is a true copy of one 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.

I further certify that said Resolution was posted as required by State Law at the following locations: Chalkville Regions Bank; Clay City Hall; Clay Post Office and the Clay Seniors Center all being in the City of Clay.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City on this 20<sup>th</sup> Day of June, 2017.

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Ronnie Dixon  
City Manager