

RESOLUTION NO. 2014-02

**RESOLUTION PROVIDING FOR THE TOWN OF MAGNOLIA SPRINGS, ALABAMA
TO PARTICIPATE IN THE "SALES TAX HOLIDAY"
AS AUTHORIZED BY ACT NO. 2006-574 IN AUGUST 2006**

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 town council to provide for an exemption of town 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 Town Council of the Town of Magnolia Springs, Alabama has affirmatively voted to grant the exemption of town sales and use taxes on purchases covered by Act No. 2006-574 during the first weekend of August 2014, beginning at 12:01 a.m. on August 1, 2014 and ending at twelve midnight on Sunday, August 3, 2014, the first full weekend of August in 2014; and


WHEREAS, Code of Alabama 1975, § 11-51-210(e) requires that the Town 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 town sales and use taxes for the first full weekend of August 2013 herein adopted by the Town Council is an amendment to the town'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 TOWN COUNCIL OF THE TOWN OF MAGNOLIA SPRINGS, ALABAMA, that it does hereby provide for an exemption of the town sales and use tax on purchases of items covered by Act No. 2006-574 beginning at 12:01 a.m. on August 1, 2014 and ending at twelve midnight on Sunday, August 3, 2014.

BE IT FURTHER RESOLVED that a copy of this resolution shall be spread upon the minutes of the May 27, 2014 meeting of the Town Council of the Town of Magnolia Springs, Alabama, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, § 11-51-210(e).

Adopted this the 27th day of May, 2014


Kenneth D. Underwood - Mayor

ATTEST:


Karen S. Biel - Town Clerk