

**Resolution 2014-03
Severe Weather Preparedness Tax Holiday**

WHEREAS the Town Council of the Town of Magnolia Springs wishes to exempt certain covered items from the town sales tax beginning Friday, February 20, 2015 at 12:01am and ending Sunday, February 22, 2015 at 12 midnight and;

WHEREAS the State of Alabama has authorized any county, city or town to exempt certain covered items from local sales and use taxes, and prohibited a county or municipality from providing for a sales and use tax exemption during any period other than the first full weekend in July;

NOW THEREFORE, BE IT RESOLVED BY THE TOWN OF MAGNOLIA SPRINGS, ALABAMA:

Section 1. As used in this section, the term "covered items" means items of severe weather preparedness with a sales price of sixty dollars (\$60.00), or less, per item, and as further defined below:

COVERED ITEMS - \$60.00 OR Less, per ITEM EXEMPT:

- AAA – cell batteries
- AA – cell batteries
- C – cell batteries
- D – cell batteries
- 6 – volt batteries
- 9 – volt batteries
- Cellular phone battery/Cellular phone charger
- Portable self-powered radio/Battery powered radio/Two-way radio
- Weatherband radio/NOAA weather radio
- Portable self powered light source (battery powered flashlights, lanterns, glow sticks)
- Tarpaulin/Plastic sheeting/Plastic drop cloths/Other flexible waterproof sheeting
- Ground Anchor system (such as bungee cords or rope, or tie-down kit)
- Duct tape
- Plywood, window film or other materials specifically designed to protect window coverings
- Non-electric food storage cooler or water storage container
- Non-electric can opener
- Artificial ice/Blue ice/Ice packs/Reusable ice
- Self-contained first aid kit

- Fire extinguisher
- Smoke detector/Carbon monoxide detector
- Gas or Diesel fuel tank or container

A single purchase with a sales price of \$1,000 or less:

ITEM EXEMPT:

- Any portable generator and power cord – used to provide light or communications or preserve food in the event of a power outage.

TAXABLE:

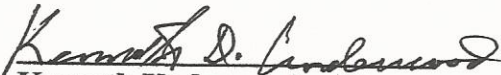
- Coin batteries
- Automobile and boat batteries

Section 2. Covered items, as defined herein, are exempted from paying the Town of Magnolia Springs sales tax during the period from Friday, February 20, 2015 at 12:01 a.m. and ending Sunday, February 22, 2015 at 12 midnight. Items normally sold in pairs shall not be separated to qualify for the exemption provided for in this act.


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 tax on purchases of severe weather preparedness items beginning Friday at 12:01 a.m. on February 20, 2015 and ending at twelve midnight on Sunday, February 22, 2015.

BE IT FURTHER RESOLVED that a copy of this resolution shall be spread upon the minutes of the September 23, 2014 meeting of the Town Council of the Town of Magnolia Springs, Alabama, and be immediately forwarded to the Alabama Department of Revenue.

Adopted this the 23rd day of September, 2014


Kenneth Underwood – Mayor

ATTEST:


Karen S. Biel – Town Clerk