



RESOLUTION 2018-06

**RESOLUTION PROVIDING FOR THE
TOWN OF MAGNOLIA SPRINGS, ALABAMA
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*, 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* authorizes the Town of Magnolia Springs, Alabama to provide for an exemption of 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 (30) days prior to the sales tax holiday; and

WHEREAS, the Town of Magnolia Springs, Alabama has affirmatively voted to grant the exemption of sales and use taxes on purchases covered by 40-23-210 through 40-23-213, *Code of Alabama 1975*, during the third full weekend of July, beginning at 12:01 a.m. on Friday, July 20, 2018 and ending at twelve midnight on Sunday, July 22, 2018; and

WHEREAS, *Code of Alabama 1975*, § 11-51-210(e) requires that the Town of Magnolia Springs, Alabama notify the Alabama Department of Revenue of any new local tax or amendment to an existing local tax levy at least thirty (30) days prior to the effective date of the change; and

WHEREAS, the exemption of certain sales and use taxes for the time period herein adopted by the Town of Magnolia Springs, Alabama is an amendment to the 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 TOWN OF MAGNOLIA SPRINGS, ALABAMA that it does hereby provide for an exemption of the sales and use tax on purchases of items covered by 40-23-210 through 40-23-213, *Code of Alabama 1975*, beginning at 12:01 a.m. on Friday, July 20, 2018 and ending at twelve midnight on Sunday, July 22, 2018.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the April 24, 2018 Regular Council Meeting 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).

IN WITNESS WHEREOF, the Town of Magnolia Springs, Alabama has caused this Resolution to be executed in its name and on its behalf by its Mayor Bob Holk on this the 24th day of April, 2018.

Adopted this the 24th day of April, 2018



Bob Holk, Mayor

ATTEST:


Jenny Opal White, Town Clerk

