

**RESOLUTION NO. 2023-09**

**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; 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 21, 2023, and ending at twelve midnight on Sunday, July 23, 2023.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the March 28<sup>th</sup>, 2023, 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).

Adopted the 28th day of March 2023.

ATTEST:

  
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Kim Koniar, Mayor

  
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Hannah Driskell, Town Clerk

