

RESOLUTION NO. 2023-27

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 23, 2024 at 12:01 a.m. and ending Sunday, February 25, 2024 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.

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 23, 2024, at 12:01 a.m. and ending Sunday, February 25, 2024, 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 23, 2024, and ending at twelve midnight on Sunday, February 25, 2024.


BE IT FURTHER RESOLVED that a copy of this resolution shall be spread upon the minutes of the September 26, 2023, 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 26th day of September 2023



Kim Koniar, Mayor

ATTEST:



Hannah Driskell, Town Clerk