ORDINANCE 11-03-14

AN ORDINANCE OF THE CITY OF RAINSVILLE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE LAST FULL WEEKEND OF FEBRUARY, AS AUTHORIZED BY 40-23-230 THROUGH 40-23-233, CODE OF ALABAMA 1975. GENERALLY REFERRED TO AS THE STATE SEVERE WEATHER PREPARDNESS SALES TAX HOLIDAY LEGISTATION.

BE IT ORDAINED BY THE CITY COUNCIL OF RAINSVILLE, ALABAMA AS FOLLOWS:

Section 1. In conformity with the provisions in 40-23-230 through 40-23-233, <u>Code of Alabama 1975</u>, providing for a State Sales Tax Holiday, the City of Rainsville, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the last Friday in February 2015 (February 20, 2015) and ending at twelve midnight the following Sunday (February 22, 2015), and on the last full weekend of February each year thereafter until and unless annual participation is rescinded by further action of the council.

Section 2. This ordinance shall be subject to all terms, conditions, definition, time periods, and rules as provided by 40-23-230 through 40-23-233, <u>Code of Alabama 1975</u>.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Rainsville, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on the 6th day of November, 2014.

ADOPTED AND APPROVED THIS 3RD DAY OF NOVEMBER, 2014.

ivick Jones, iviayor

CLERK'S CERTIFICATE

I hereby certify that Ordinance No. 11-03-14 was published on the 6th day of November 2014, by publication of the same:

(X) in *The Mountain Valley News*, a newspaper of general circulation in the City of Rainsville.

ludy Lewis, City Clerk