

# City of Rainsville

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## RESOLUTION 04-17-2017 (A)

### RESOLUTION PROVIDING FOR THE CITY OF RAINSVILLE PARTICIPATION IN THE "SALES TAX HOLIDAY" AS AUTHORIZED BY ACT NO. 2017-120 IN JULY OF 2017

**WHEREAS**, during its 2017 Regular Session, the Alabama Legislature enacted Act No. 2017-120, effective July 1, 2017, which provides an exemption of the State's sales and use tax for certain non-commercial purchases related to school clothing and supplies during the third full weekend in July of each year; and

**WHEREAS**, Act No. 2017-120 authorizes the City Council to provide for an exemption of City sales and use taxes for purchases of items covered by the Act 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 30 days prior to 12:01 a.m. on the third Friday in July; and

**WHEREAS**, the City of Rainsville has affirmatively voted to grant the exemption of city sales and use taxes on purchases covered by Act No. 2017-120 during the third weekend of July, 2017, beginning at 12:01 a.m. on Friday, July 21, 2017, and ending at twelve midnight on Sunday, July 23, 2017, the third weekend of July in 2017; and

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

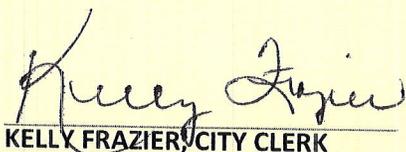
**WHEREAS**, the exemption of certain city sales and use taxes for the third full weekend of July, 2017, herein adopted by the City of Rainsville is an amendment to the city's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in Code of Alabama 1975 11-51-210(e);

**WHEREBEFORE BE IT RESOLVED BY THE CITY OF RAINSVILLE** that it does hereby provide for an exemption of the city sales and use tax on purchases of items covered by Act No. 2017-120 beginning at 12:01 a.m. on July 21, 2017, and ending at twelve midnight on Sunday, July 23, 2017.

**BE IT FURTHER RESOLVED** that a copy of this Resolution be spread upon the minutes of the April 17, 2017, meeting of the City Council 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 City Council has caused this Resolution to be executed in its name and on its behalf by its Mayor on this 17<sup>th</sup> day of April, 2017.

  
RODGER LINGERFELT, MAYOR

  
KELLY FRAZIER, CITY CLERK