

**06-01-2015(2)**  
**RESOLUTION PROVIDING FOR THE CITY OF RAINSVILLE  
PARTICIPATION IN THE “SALES TAX HOLIDAY” AS  
AUTHORIZED BY ACT NO. 2006-574 IN AUGUST OF 2015**

**WHEREAS**, during it's 2006 Regular Session, the Alabama Legislature enacted Act No. 2006-574, effective July 1, 2006, which provides an exemption of the states sales and use tax for certain non-commercial purchases related to school clothing and supplies during the first full weekend in August of each year; and

**WHEREAS**, Act No. 2006-574 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 first Friday in August; 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. 2006-574 during the first weekend of August, 2015, beginning at 12:01 a.m. on August 7, 2015, and ending at twelve midnight on Sunday, August 9, 2015, the first full weekend of August in 2015; 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 first full weekend of August, 2015, 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. 2006-574 beginning at 12:01 a.m. on August 7, 2015, and ending at twelve midnight on Sunday, August 9, 2015.

**BE IT FURTHER RESOLVED** that a copy of this Resolution be spread upon the minutes of the June 1<sup>st</sup>, 2015, 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 it's name and on its behalf by its Mayor on this 1<sup>st</sup> day of June, 2015.

**NICK JONES, MAYOR**

**ATTEST:**

**KELLY FRAZIER, CITY CLERK**