

RESOLUTION 2017-03
RESOLUTION PROVIDING FOR THE PARTICIPATION OF THE CITY OF
FAYETTE IN THE “BACK TO SCHOOL” SALES TAX HOLIDAY

WHEREAS, the Alabama Legislature enacted Act No. 2017-120, which provides an exemption of the state 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 thirty days prior; and

WHEREAS, the Fayette City Council has affirmatively voted to grant the exemption of City sales and use taxes on purchases covered by Act No. 2017-120 during the third full weekend of July each year beginning at 12:01 a.m. on Friday and ending at twelve midnight on Sunday, the third full weekend of July each year; and

WHEREAS, the Code of Alabama 1975, § 11-51-210(e) requires that the City Council notify the Alabama Department of Revenue of a new local tax or amendment to an existing local tax levy; and,

WHEREAS, the exemption of certain City sales and use taxes for the third full weekend of July each year herein adopted by the City Council 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);

WHEREFORE BE IT RESOLVED BY THE FAYETTE CITY COUNCIL 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, during the third full weekend of July each year beginning at 12:01 a.m. on Friday and ending at twelve midnight on Sunday.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the April 25, 2017, meeting of the Fayette City Council, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama, § 11-51-210 (e).

IN WITNESS WHEREOF, the Fayette City Council has caused this Resolution to be executed in its name and on its behalf by its Mayor on this the 25th day of April, 2017.

Mayor Ray Nelson

ATTEST:

City Clerk Dawn Clapp

CERTIFICATE

I, the undersigned, Dawn Clapp, the City Clerk of the City of Fayette, Alabama, a municipal corporation, do hereby certify that the above resolution is a true and correct copy of the original as the same appears upon the minutes of the City Council of the City of Fayette, Alabama. I have hereunto set my hand and the Official Seal of the City of Fayette, Alabama, on this the _____ day of April, 2017.

Clerk, City of Fayette, Alabama