

RESOLUTION 2014-04
PROVIDING FOR TOWN OF CEDAR BLUFF
PARTICIPATION IN THE “SALES TAX HOLIDAY”
AS AUTHORIZED BY ACT NO. 2006-574 IN AUGUST 2014

WHEREAS, during its 2007 Regular Session, the Alabama Legislature enacted Act No. 2006-574, effective July 1, 2006, which provides an exemption of the state 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 municipality to provide for an exemption of municipal 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 to 12:01 a.m. on the first Friday in August; and

WHEREAS, the TOWN OF CEDAR BLUFF Town Council has affirmatively voted to grant the exemption of municipal sales and use taxes on purchases covered by Act No. 2006-574 during the first weekend of August 2014, beginning at 12:01 a.m. on Friday, August 1, 2014 and ending at twelve midnight on Sunday, August 3, 2014, the first full weekend of August in 2014; and

WHEREAS, Code of Alabama 1975, § 11-51-210(e) requires that the municipality 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 municipal sales and use taxes for the first full weekend of August 2014 herein adopted by the municipality is an amendment to the municipality'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);

THEREFORE BE IT RESOLVED BY THE TOWN OF CEDAR BLUFF TOWN COUNCIL that it does hereby provide for an exemption of the municipal sales and use tax on purchases of items covered by Act No. 2006-574 beginning at 12:01 a.m. on Friday, August 1, 2014 and ending at twelve midnight on Sunday, August 3, 2014.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the May 12, 2014 meeting of the TOWN OF CEDAR BLUFF Town Council, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, § 11-51-210(e).

IN WITNESS THEREOF, the TOWN OF CEDAR BLUFF Town Council has caused this Resolution to be executed in its name and on its behalf by its Mayor on this the 12th day of May 2014.

Martha Baker, Mayor

ATTEST:

Chelsey Chandler, Town Clerk