

STATE OF ALABAMA)

ST. CLAIR COUNTY)

ST. CLAIR COUNTY COMMISSION
RESOLUTION # 2016-20

**RESOLUTION PROVIDING FOR ST. CLAIR COUNTY'S PARTICIPATION IN
THE "SALES TAX HOLIDAY" AS AUTHORIZED BY ACT NO. 2006-574**

WHEREAS, during its 2006 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 County Commission to provide for an exemption of the county's 1 cent sales and use taxes for purchases of items covered by the Act during the same time period in which the state sale 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 St. Clair County Commission has affirmatively voted to grant the exemption of the county's 1 cent sales and use taxes on purchases covered by Act No. 2006-574 during the first weekend of August 5-7, 2016, beginning at 12:01 a.m. on Friday, August 5, 2016 and ending at midnight Sunday, August 7, 2016, the first full weekend of August in 2016; and

WHEREAS, *Code of Alabama 1975, § 11-51-210(e)* requires that the County Commission 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 county sales and use taxes for the first full weekend of August 2016 herein adopted by the County Commission is an amendment to the county'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 ST. CLAIR COUNTY COMMISSION that it does hereby provide for an exemption of the county's 1 cent sales and use tax on purchases of items covered by Act No. 2006-574 beginning at 12:01 a.m. on Friday, August 5, 2016 and ending at twelve midnight on Sunday, August 7, 2016.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the May 5, 2016 meeting of the St. Clair County Commission, and be immediately forwarded to the Alabama Department of Revenue in compliance with *Code of Alabama 1975, § 11-51-210(e)*.

IN WITNESS WHEREOF, Commissioners Jeff Brown, Ken Crowe, Tommy Bowers and Jimmy Roberts have caused this Resolution to be executed on their behalf by Paul Manning, Chairman of the St. Clair County Commission, on this the 5th day of May, 2016.



Paul Manning, Chairman
St. Clair County Commission

Attest:


Kellie L. Graff, Administrator