

RESOLUTION 2019-324

A RESOLUTION OF THE CITY OF SMITHS STATION, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING FOR THE PERIOD OF TIME BEGINNING 12:01 A.M. FRIDAY, JULY 19, 2019 AND ENDING TWELVE MIDNIGHT SUNDAY, JULY 21, 2019, AS AUTHORIZED BY TITLE 40, CHAPTER 23, ARTICLE 7 OF THE CODE OF ALABAMA 1975, GENERALLY REFERRED TO AS THE "BACK TO SCHOOL STATE SALES TAX" HOLIDAY LEGISLATION.

Section 1. In conformity with the provisions of Rule 810-6-3-.65, participating municipalities shall submit a certified copy of their Resolution providing for the Sales Tax Holiday. Pursuant to Rule 810-6-3-.65, City of Smiths Station, Alabama, exempts "covered items" from municipal sales and use tax during the period of time beginning at 12:01 a.m. Eastern time on Friday, July 19, 2019 and ending at twelve midnight Eastern time on Sunday, July 21, 2019.

Section 2. Covered Items may be found on the following website of the Alabama Department of Revenue: <http://www.revenue.alabama.gov/salestax/SalesTaxHol.cfm>.


Section 3. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Title 40, Chapter 23, Article 7 of the Code of Alabama 1975.

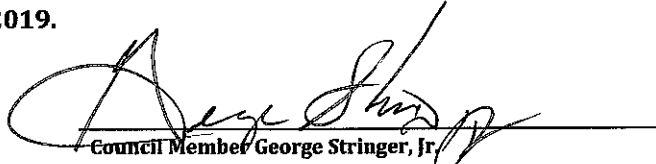
Section 4. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Smiths Station, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

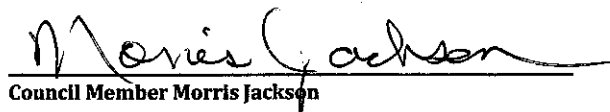
Section 5. The Sales Tax Exemption will begin at 12:01 a.m. Eastern time on Friday, July 19, 2019 and end at twelve midnight Eastern time on Sunday, July 21, 2019.

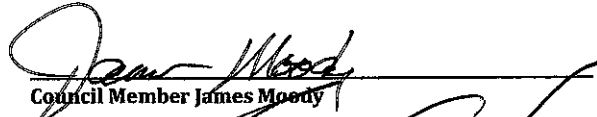
Now Therefore be it Ordained by the City Council of Smiths Station, Alabama, that this Resolution becomes Effective Immediately upon Adoption and Approval pursuant to §11-45-8, Code of Alabama 1975, as amended.

APPROVED and ADOPTED this 14th Day of May 2019.

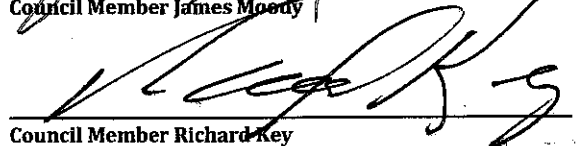

F.L. "Bubba" Copeland, Mayor


Council Member George Stringer, Jr.


Council Member Morris Jackson


Council Member James Moody

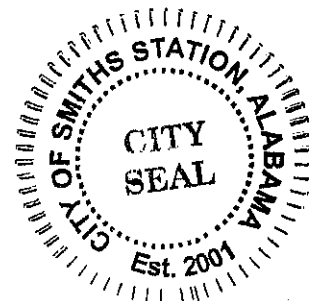

Council Member Richard A. Cooley


Council Member Richard Key

Attested:


Scott Johnston, City Clerk

SEAL:





State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

March 7, 2019

2019 "Back-to-School" Sales Tax Holiday July 19-21, 2019

Deadline to notify ADOR: June 19, 2019

The 2019 "Back-to-School" Sales Tax Holiday begins at 12:01 a.m. on Friday, July 19, 2019, and ends at twelve midnight on Sunday, July 21, 2019. As required by Rule 810-6-3-.65, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before June 19, 2019. The Department will compile this information into a list of all counties and municipalities participating in the "Back-to-School" Sales Tax Holiday and issue a current publication of the list on its website at: <https://revenue.alabama.gov/sales-use/sales-tax-holidays/>. Notification of participation in the sales tax holiday may not be included in the published list if received after June 19, 2019.

Retail businesses and the public need to know whether or not your locality will participate in the 2019 "Back-to-School" Sales Tax Holiday. Please put it on your calendar to discuss and vote on this matter soon and notify the ADOR of the decision.

IMPORTANT

RESPONSE REQUIRED

IMPORTANT

Participating? Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.

Not Participating? Send an email, fax or letter (with signature line) stating: "SMITHS STATION will not be participating in the 2019 Back-to-School Sales tax holiday." It is important that you inform us of that fact, otherwise, retailers and the public wonder if you are participating and forgot to notify the Department of Revenue.

Retailers and the public rely on the list provided by the Department of Revenue and the Department cannot post a locality's participation status based on assumption; notification of nonparticipation or a copy of the resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-242-8916

MAIL: ALABAMA DEPARTMENT OF REVENUE
ATTN: Laura Reese

EMAIL: laura.reese@revenue.alabama.gov

Sales & Use Tax Division
Post Office Box 327900

QUESTIONS: 334-242-1443

Montgomery, Alabama 36132-7900

CITY OF SMITHS STATION
P. O. BOX 250
Smiths Station, Alabama 36877

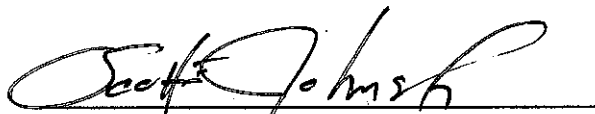
Resolution 2019-324

CERTIFICATION

I, Scott E. Johnston, City Clerk of the City of Smiths Station, Alabama hereby certify the attached to be a true and correct copy of the resolution adopted by the City Council of Smiths Station, Alabama at the regular meeting held **May 14, 2019** as same appears in minutes of record of said meeting and published by posting copies thereof on **May 15, 2019** at the public places listed below, which copies remained posted for five business days, through **May 22, 2019**. The resolution will remain posted for a minimum of thirty days.

City Hall 2336 Lee Road 430
Rainbow Foods 2461 Lee Road 430
Terry's Grocery, 9309 Lee Road 246
U.S. Post Office, 2720 Lee Road 430

Smiths Station, AL 36877
Smiths Station, AL 36877
Smiths Station, AL 36877
Smiths Station, AL 36877


Scott Johnston, City Clerk

Seal:

