

**RESOLUTION PROVIDING FOR ELMORE COUNTY'S
ANNUAL PARTICIPATION IN THE "SALES TAX HOLIDAY"
AS AUTHORIZED BY ACT NO. 2012-256**

WHEREAS, during its 2012 Regular Session, the Alabama Legislature enacted Act No. 2012-256, effective April 26, 2012, which provides an exemption of the state sales and use tax for certain purchases related to severe weather preparedness supplies during the first full weekend in July 2012 and the last full weekend of February in subsequent years; and

WHEREAS, Act No. 2012-256 authorizes the county commission to provide for an exemption of county 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 fourteen days prior to 12:01 a.m. on the first Friday in July; and

WHEREAS, the Elmore County Commission has affirmatively voted to grant the exemption of county sales and use taxes on purchases covered by Act No. 2012-256 during the first weekend of July, beginning at 12:01 a.m. on the first Friday of July 2012 and ending at twelve midnight on the first Sunday of each July, beginning with the first full weekend of July in 2012 **and continuing on the last full weekend of February of each subsequent year thereafter** until and unless annual participation in the exemption is rescinded by further action of the county commission; and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 February 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)*;

WHEREFORE BE IT RESOLVED BY THE ELMORE COUNTY COMMISSION that it does hereby provide for an exemption of the county sales and use tax on purchases of items covered by Act No. 2012-256 beginning at 12:01 a.m. on Friday, February 22, 2013 and ending at twelve midnight on Sunday, February 24, 2013.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the October 22, 2012 meeting of the Elmore 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, the Elmore County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on this the 22nd day of October, 2012.



Earl Reeves, Chairman
Elmore County Commission