

## RESOLUTION NO. 5808-18

### SALES TAX HOLIDAY

**WHEREAS**, the Alabama Legislature passed a bill on the 17th day of April, 2006 to exempt certain covered items from state sales and use tax during the first full weekend in August of each year and to authorize any county or city to also exempt such covered items from local sales and use tax during the same period of time;

**WHEREAS**, on the 25<sup>th</sup> day of April, 2006, this bill, also known as **Act No. 2006-574**, was signed into law by Governor Bob Riley and shall become effective on "the first day of the third month following its passage and approval by the governor" or July 1, 2006; and

**WHEREAS**, Act No. 2006-574 exempts from state sales and use taxes (a) articles of clothing with a sales price of one hundred dollars (\$100.00), or less, per article of clothing, with some exceptions; (b) a single purchase, with a sales price of seven hundred fifty dollars (\$750.00), or less, of computers, computer software, and school computer supplies, with some exceptions; and (c) noncommercial purchases of school supplies, school art supplies, and school instructional material up to a sales price of fifty dollars (\$50) per item;

**WHEREAS**, persons purchasing covered items, as defined in Act No. 2006-574, are exempted from paying state sales and use tax during the period from 12:01 a.m. on the first Friday in August of each year and ending at twelve midnight the following Sunday;

**WHEREAS**, it was further provided in Act No. 2006-574 that any municipality may provide for the exemption of covered items from payment of municipal sales and use taxes during the same period of time as the state sales and use tax exemption set forth above and under the same terms, conditions and definitions as provided for in Act No. 2006-574; and

**WHEREAS**, the City Council of the City of Hoover desires to join the State of Alabama in giving a municipal sales and use tax holiday for the same period of time and under the same terms as the state sales tax holiday.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOOVER** that all covered items as set forth in Act No. 2006-574 are hereby exempted from payment of municipal sales and use tax during the period **from 12:01 a.m., on Friday, July 20, 2018, and ending at twelve midnight on Sunday, July 22, 2018.**

**BE IT FURTHER RESOLVED** that a copy of this resolution shall be maintained in the Office of the Clerk of the City of Hoover.

**ADOPTED** this the 7th day of May, 2018.



Gene Smith

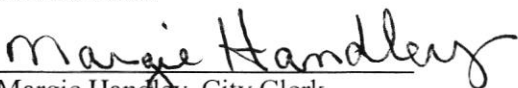
President of the Council

**APPROVED:**



Frank V. Brocato, Mayor

**ATTESTED:**



Margie Handley, City Clerk

## CERTIFICATION

I, Margie Handley, City Clerk for the City of Hoover, Alabama, do hereby certify the attached is a true and correct copy of **Resolution No. 5808-18**, adopted by the City Council of the City of Hoover, Alabama on the 7th day of May, 2018.



Margie Handley  
City Clerk

