AN ORDINANCE OF THE CITY OF DADEVILLE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE LAST FULL WEEKEND OF FEBRUARY, AS AUTHORIZED BY 40-232-30 THROUGH 40-23-233, <u>CODE OF ALABAMA 1975</u>. GENERALLY REFERRED TO AS THE STATE SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY.

BE IT ORDAINED BY THE CITY OF DADEVILLE OF DADEVILLE, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions in 40-23-230 through 40-23-233, <u>Code of Alabama 1975</u>, providing for a State Severe Weather Preparedness Sales Tax Holiday, the City of Dadeville of Dadeville, Alabama exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the last Friday in February 2014 (February 21, 2014) and ending at twelve midnight the following Sunday (February 23, 2014).

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by 40-23-230 through 40-23-233, <u>Code of Alabama 1975</u>, except that the time period shall only be as specified in Section 1 above and not all years thereafter.

Section 3. The City of Dadeville Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Dadeville of Dadeville, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on January 14th, 2014.

ADOPTED AND APPROVED THIS 14TH DAY OF JANUARY, 2014.

Joe L. Smith, Mayor City of Dadeville

Robert M. Gardner

City Clerk

PROVIDING FOR THE CITY OF DADEVILLE'S PARTICIPATION IN THE FEBRUARY 2014 ""SEVERE WEATHER PREPAREDNESS 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 severe weather preparedness supplies during the first full weekend in February 2012 and the last full weekend of February of each subsequent year; and

WHEREAS, Act No. 2012-256 authorizes the City of Dadeville to provide for an exemption of city 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 last Friday in February; and

WHEREAS, the City of Dadeville has affirmatively voted to grant the exemption of city sales and use taxes on purchases covered by Act No. 2012-256 during the last weekend of February 2014, beginning at 12:01 a.m. on February 21, 2014 and ending at twelve midnight on Sunday, February 23, 2014, the last full weekend of February 2014; and

WHEREAS, <u>Code of Alabama 1975</u> § 11-51-210(e) requires that the city 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 city sales and use taxes for the last full weekend of February 2014 herein adopted by the city council is an amendment to the city's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in <u>Code of Alabama 1975</u> § 11-51-210(e);

WHEREFORE BE IT RESOLVED BY THE CITY OF DADEVILLE that it does hereby provide for an exemption of the city sales and use tax on purchases of items covered by Act No. 2012-256 beginning at 12:01 a.m. on February 21, 2014 and ending at twelve midnight on Sunday, February 23, 2014.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the January 14, 2014 meeting of the City of Dadeville Council, and be immediately forwarded to the Alabama Department of Revenue in compliance with <u>Code of Alabama 1975</u> § 11-51-210(e).

IN WITNESS WHEREOF, the City of Dadeville Council has caused this Resolution to be executed in its name and on its behalf by its Chairman on this the 14th day of January 2014.

Joe L. Smith, Mayor
City of Dadeville