

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 2017, beginning at 12:01 a.m. on February 24, 2017 and ending at twelve midnight on Sunday, February 26, 2017, the last full weekend of February 2017; 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 2017 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 24, 2017 and ending at twelve midnight on Sunday, February 26, 2017.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the January 24, 2017 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 24th day of January 2017.

Wayne Smith, Mayor City of Dadeville



State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132 JOE W. GARRETT, JR. Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

BRENDA R. COONE Deputy Commissioner

MICHAEL D. GAMBLE Deputy Commissioner

September 20, 2016

IMPORTANT

RESPONSE REQUIRED

IMPORTANT

2017 Severe Weather Preparedness Tax Holiday February 24-26, 2017

Deadline to notify ADOR: January 24, 2017

The 2017 Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 24, 2017, and ends at twelve midnight on Sunday, February 26, 2017. As required by the Sales Tax Holiday for Severe Weather Preparedness Rule, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Severe Weather Preparedness Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before January 24, 2017. The Department will compile this information into a list of all counties and municipalities participating in the Severe Weather Preparedness Tax Holiday and issue a current publication of the list on its website at: www.revenue.alabama.gov/salestax/ WPSalesTaxHol.htm

Your taxpayers want to know if your locality will participate in the 2017 Weather Preparedness Tax Holiday.

ACTION REQUIRED:

Please put it on your calendar to discuss and vote on this matter soon and <u>notify</u> the ADOR of the decision before January 24, 2017.

Participating?

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

Not Participating?

- It is important that you inform us via email, fax, or letter of that fact.

Taxpayers 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 copies of resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX:

334-353-7666

MAIL:

ALABAMA DEPARTMENT OF REVENUE Attention: Wanda Robbins, Room 4311

Sales & Use Tax Division

Post Office Box 327900

Montgomery, Alabama 36132-7900

EMAIL:

wanda.robbins@revenue.alabama.gov

QUESTIONS: 334-353-8044

37-353-8044

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FAXED Jan 17