

RESOLUTION NO. 18-003
PROVIDING FOR THE CITY OF DADEVILLE'S
PARTICIPATION IN THE FEBRUARY 2018
"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 2018, beginning at 12:01 a.m. on February 23, 2018 and ending at twelve midnight on Sunday, February 25, 2018, the last full weekend of February 2018; and


WHEREAS, Code of Alabama 1975 § 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 2018 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 Code of Alabama 1975 § 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 23, 2018 and ending at twelve midnight on Sunday, February 25, 2018.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the November 14, 2017 meeting of the City of Dadeville Council, 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 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 November 2017.



Wayne Smith, Mayor
City of Dadeville

ATTEST:



Debbie M. Minor, City Clerk