

STATE OF ALABAMA )

COUNTY OF BALDWIN )

**RESOLUTION #2026-079  
OF THE  
BALDWIN COUNTY COMMISSION**

**FOR THE 2026 BACK-TO-SCHOOL SALES TAX HOLIDAY.**

**WHEREAS**, the Code of Alabama, 1975, as amended, §40-23-210 through §40-23-213, and Acts 2017-120 and 2025-309, provide for the exemption of certain covered items from State sales and use tax during the third full weekend in July of each year and, furthermore, §40-23-213, authorizes any County or Municipality to adopt a similar local exemption by resolution or ordinance duly adopted at least ninety (90) days prior to the third full weekend in July of each year; and

**WHEREAS**, this period is commonly known as a “Sales Tax Holiday” in the State of Alabama, with said “Sales Tax Holiday” commencing at 12:01 a.m. on the third Friday in July of each year and expiring at twelve midnight the following Sunday; and

**WHEREAS**, in 2026, the Back-to-School Sales Tax Holiday will occur July 17-19; and

**WHEREAS**, the Baldwin County Commission desires to exempt from county sales and use taxes those items defined in §40-23-210; during that period and

**WHEREAS**, the effective date of this Resolution is April 18, 2026, which is at least ninety (90) days prior to the third full weekend in July, 2026; now therefore;

**BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED**, that pursuant to the Code of Alabama, 1975 as amended, §40-23-213, the Baldwin County Commission, by and through this resolution, hereby exempts covered items defined by §40-23-210 from all County sales and use taxes with said exemption commencing at 12:01 a.m. on July 17, 2026 and expiring at twelve midnight on the following Sunday, July 19, 2026.

**DONE**, under the Seal of Baldwin County, Alabama, as affixed on this the 21<sup>st</sup> day of April, 2026.

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Commissioner James E. Ball, Chairman

ATTEST:

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Roger H. Rendleman, County Administrator