

STATE OF ALABAMA        )

COUNTY OF BALDWIN        )

***RESOLUTION# 2025-006 OF THE  
BALDWIN COUNTY COMMISSION***

**EXEMPTING PROCEEDS FROM THE SALE OF HEARING INSTRUMENTS FROM  
BALDWIN COUNTY SALES AND USE TAX AS AUTHORIZED BY SECTION 40-23-4(a)(55)  
OF THE CODE OF ALABAMA 1975.**

WHEREAS, the State of Alabama has amended Alabama Code Section 40-23-4(a)(55) to provide a tax exemption excluding all gross proceeds from the sale and use of hearing instruments, as that term is defined in Alabama Code Section 34-14-1, from the State of Alabama Sales and Use Taxes; and

WHEREAS, Alabama Code Section 40-23-4(a)(55) provides that said tax exemption is effective for the period commencing on October 1, 2024, and ending September 30, 2029, and shall not apply to county or municipal sales taxes unless approved by resolution or ordinance; and

WHEREAS, by adopting this resolution, the Baldwin County Commission seeks to provide a tax exemption excluding all gross proceeds from the sale and use of hearing instruments from Baldwin County's sales and use taxes, effective for the period commencing on November 1, 2024, and ending September 30, 2029.

BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED, as follows:

1. That the Baldwin County Commission, pursuant to Alabama Code Section 40-23-4(a)(55), hereby exempts all gross proceeds from the sale and use of hearing instruments, as that term is defined in Alabama Code Section 34-14-1, from Baldwin County's sales and use taxes effective on November 1, 2024, and ending September 30, 2029.
2. That this Resolution shall become effective upon its adoption.

DONE, Under the Seal of the County of Baldwin, Alabama, as affixed on this the 15<sup>th</sup> day of October, 2024.

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Commissioner Billie Jo Underwood, Chairman

ATTEST:

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Roger H. Rendleman, County Administration