

STATE OF ALABAMA)

COUNTY OF BALDWIN)

***RESOLUTION# 2025-147
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, Act 2025-280 addresses the uncoupling of county and municipal sales and use tax exemptions from state exemptions and seeks to standardize the process for counties and municipalities to provide for corresponding exemptions that apply only to state sales and use tax; and

WHEREAS, Resolution #2025-006, adopted October 15, 2024, will cease to be effective September 1, 2025, based upon subdivision (a)(2) of Act 2025-280; 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 September 1, 2025, and ending September 30, 2029; now therefore

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 September 1, 2025, 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 1st day of July 2025.

Commissioner Matthew P. McKenzie, Chairman

ATTEST:

Roger H. Rendleman, County Administrator