April 28, 2022

2022 "Back-to-School" Sales Tax Holiday

July 15-17, 2022

Deadline to notify ADOR: June 15, 2022

The 2022 "Back-to-School" Sales Tax Holiday begins at 12:01 a.m. on Friday, July 15, 2022, and ends at twelve midnight on Sunday, July 17, 2022. As required by Rule 810-6-3-.65, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before June 15, 2022. The Department will compile this information into a list of all counties and municipalities participating in the "Back-to-School" Sales Tax Holiday and issue a current publication of the list on its website at: https://revenue.alabama.gov/sales-use/sales-tax-holidays/. Notification of participation in the sales tax holiday may not be included in the published list if received after June 15, 2022.

Retail businesses and the public need to know whether or not your locality will participate in the 2022 "Back-to-School" Sales Tax Holiday. Please put it on your calendar to discuss and vote on this matter soon and <u>notify</u> the ADOR of the decision.

Participating? Send a certified copy of any <u>resolution</u>, <u>ordinance</u>, or amendment adopted by your locality.

Not Participating?

Send an email, fax or letter (with signature line) stating: "The (City/Town/County) of _____ will not be participating in the 2022 Back-to-School Sales tax holiday." It is important that you inform us of that fact, otherwise, retailers and the public wonder if you are participating and forgot to notify the Department of Revenue.

Retailers and the public 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 a copy of the resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-242-8916 MAIL: ALABAMA DEPARTMENT OF REVENUE

EMAIL: pspears@revenue.alabama.gov Sales & Use Tax Division Post Office Box 327900

QUESTIONS: 334-242-1443 Montgomery, Alabama 36132-7900