

STATE OF ALABAMA)
COUNTY OF BALDWIN)

RESOLUTION #2019-076

OF THE

BALDWIN COUNTY COMMISSION

PROVIDING FOR THE EXEMPTION OF CERTAIN COVERED ITEMS AS DEFINED IN CODE OF ALABAMA, 1975 AS AMENDED §40-23-210 THROUGH §40-23-213 FROM THE PAYMENT OF COUNTY SALES AND USE TAX FOR THE THIRD FULL WEEKEND IN JULY 2019, AS AUTHORIZED BY CODE OF ALABAMA, 1975, §40-23-210 THROUGH §40-23-213.

KNOW ALL MEN BY THESE PRESENTS, THAT, WHEREAS, Code of Alabama, 1975 as amended, §40-23-210 through §40-23-213 and Act No. 2017-120, provides 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 provide for the exemption of certain covered items from local sales and use tax during the third full weekend in July of each year by resolution or ordinance duly adopted at least thirty (30) days prior to the third full weekend in July of each year; and

WHEREAS, §40-23-210 through §40-23-213 and Act No. 2017-120 is commonly known as a “Sales Tax Holiday” in the State of Alabama, 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;

WHEREAS, in 2019 the third full weekend in July remains July 19-21, 2019; and

WHEREAS, the Baldwin County Commission is desirous to provide for said “Sales Tax Holiday” to exempt covered items as defined in §40-23-210 from all County sales and use taxes for the third full weekend in July 2019; and

WHEREAS, today’s regular meeting of the Baldwin County Commission, held on May 7, 2019, is at least thirty (30) days prior to the third full weekend in July 2019; now therefore,

BE IT RESOLVED, BY THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, 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 the third Friday in July, 2019 (July 19, 2019) and expiring at twelve midnight on the following Sunday in July, 2019 (July 21, 2019).

DONE, Under the Seal of the County Commission of Baldwin County, Alabama, on this the 7th day of May, 2019.

Commissioner Charles F. Gruber, Chairman

ATTEST:

Wayne A. Dyess, County Administrator