

STATE OF ALABAMA            )

COUNTY OF BALDWIN        )

**RESOLUTION #2021-040  
OF THE  
BALDWIN COUNTY COMMISSION**

**PROVIDING FOR THE EXEMPTION OF CERTAIN COVERED ITEMS AS DEFINED IN CODE OF ALABAMA, 1975, AS AMENDED, SECTIONS 40-23-230 THROUGH 40-23-233 FROM THE PAYMENT OF COUNTY SALES AND USE TAX FOR THE LAST FULL WEEKEND IN FEBRUARY, 2020, AS AUTHORIZED BY CODE OF ALABAMA, 1975, AS AMENDED SECTIONS 40-23-230 THROUGH 40-23-233.**

KNOW ALL MEN BY THESE PRESENTS, THAT, WHEREAS, Code of Alabama, 1975, as amended, Sections 40-23-230 through 40-23-233, provides for the exemption of certain covered items from State sales and use tax during the last full weekend in February, and the last full weekend of February of each subsequent year; and furthermore, Section 40-23-233 authorizes any County or Municipality to provide for the exemption of certain covered items from local sales and use tax during the last full weekend in February, by a resolution or ordinance adopted at least thirty (30) days prior to the last full weekend of February, and

WHEREAS, the Code of Alabama, 1975, amended, Section 40-23-230 through 40-23-233 are commonly known as a “Severe Weather Preparedness Tax Holiday” in the State of Alabama, said “Severe Weather Preparedness Tax Holiday” commencing at 12:01 a.m. on the Friday of the last full weekend in February and the last full weekend of February each subsequent year of each year and expiring at twelve midnight the following Sunday; and

WHEREAS, in 2021, the last full weekend in February remains February 26-28, 2021; and

WHEREAS, the Baldwin County Commission is desirous to provide for said “Severe Weather Preparedness Tax Holiday” to exempt covered items defined in Code of Alabama, 1975, as amended, Sections 40-23-230 through 40-23-233 from all County sales and use taxes for the last full weekend in February 2021; and

WHEREAS, today’s regular meeting of the Baldwin County Commission, held on January 19, 2021, is at least thirty (30) days prior to the last full weekend in February, 2021; now therefore;

BE IT RESOLVED, BY THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, IN REGULAR SESSION ASSEMBLED, That, pursuant to the authority provided in Code of Alabama, 1975, as amended, Section 40-23-230 through 40-23-233, the Baldwin County Commission, by and through this resolution, hereby exempts certain covered items defined in the Code of Alabama, 1975, as amended, Sections 40-23-230 through 40-23-233 from all County sales and use taxes with said exemption commencing at 12:01 a.m. on the last Friday in February, 2021 (February 26, 2021) and expiring at twelve midnight on the following Sunday in February, 2021 (February 28, 2021).

DONE, Under the Seal of the County Commission of Baldwin County, Alabama, on this the 19th day of January, 2021.

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Joe Davis, III, Chairman

ATTEST:

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Wayne Dyess, County Administrator