



# Baldwin County Commission

## Legislation Details (With Text)

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**File #:** 19-1141      **Version:** 1

**Type:** Consent      **Status:** Passed

**File created:** 4/23/2019      **In control:** Baldwin County Commission Regular

**On agenda:** 5/7/2019      **Final action:** 5/7/2019

**Title:** Resolution #2019-076 - School Items Annual Sales Tax Holiday 2019 - July 19-21, 2019

**Indexes:**

**Attachments:** 1. Resolution No. 2019-076.pdf, 2. ACT No 2017-120.pdf, 3. Section 40-23-210 - 213.pdf, 4. 810-6-3-.65.pdf, 5. Alabama Department of Revenue Sales & Use Tax Rule.pdf, 6. BCBE Support Letter.pdf, 7. 2019 Quick Reference Sheet, 8. \*BL1 - Resolution 2019-076 SIGNED

Date	Ver.	Action By	Action	Result
5/7/2019	1	Baldwin County Commission Regular	Approved	

**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 5/7/2019

**Item Status:** New

**From:** Donna Bryars, Interim Clerk/Treasurer

**Submitted by:** Jennifer M. Forsman, Audit Compliance Officer

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### ITEM TITLE

Resolution #2019-076 - School Items Annual Sales Tax Holiday 2019 - July 19-21, 2019

### STAFF RECOMMENDATION

Adopt Resolution #2019-076 of the Baldwin County Commission, which, pursuant to the Code of Alabama 1975, as amended by § 40-23-210 through §40-23-213 and Act No. 2017-120, and without limitation hereby exempts covered items 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 midnight on the following Sunday in July, 2019 (July 21, 2019).

Act No. 2017-120 amended §40-23-211 through §40-23-213 by replacing the exemption period from the first full weekend of August to the third full weekend of July.

The attached resolution meets the requirements of the Code of Alabama 1975, as amended, by Title §40-23-210 through §40-23-213 and Act No. 2017-120, and without limitation.

### BACKGROUND INFORMATION

**Previous Commission action/date:** Yes

**Background:** The Baldwin County Commission adopted a similar resolution (#2018-067) for July 20-22, 2018, for the 2018 "Sales Tax Holiday" and authorized by Code of Alabama 1975, as amended

by §40-23-210 through §40-23-213 to include exemption from County Sales and Use Tax.

### **FINANCIAL IMPACT**

**Total cost of recommendation:** N/A

**Budget line item(s) to be used:** N/A

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**  
N/A

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**  
N/A

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** N/A

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** Deadline to submit notification to Alabama Department of Revenue: **Before June 19, 2019.**

**Individual(s) responsible for follow up:** Administration

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**

Administrative Staff to send correspondence and Resolution to the following:

Alabama Department of Revenue

Attn: Laura Reese

Sales & Use Tax Division

Post Office Box 327900

Montgomery, Alabama 36132-7900

cc: Heather Gwynn for file

**Additional instructions/notes:** N/A