



# Baldwin County Commission

## Legislation Text

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File #: 21-0332, Version: 1

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**Meeting Type:** BCC Regular Meeting  
**Meeting Date:** 1/19/2021  
**Item Status:** New  
**From:** Ronald J. Cink, Budget Director  
**Submitted by:** Shelby Middleton, Audit Compliance Officer

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### **ITEM TITLE**

Resolution #2021-040 - Severe Weather Preparedness Tax Holiday 2021

### **STAFF RECOMMENDATION**

Adopt Resolution #2021-040 of the Baldwin County Commission which exempts items in conformity with the provisions in §40-23-230 through §40-23-233 Code of Alabama (1975) (Act No. 2012-256), 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 midnight on the following Sunday in February 2021 (February 28, 2021).

### **BACKGROUND INFORMATION**

**Previous Commission action/date:** December 17, 2019

**Background:** The Baldwin County Commission adopted a similar resolution (#2020-022) on December 17, 2019, for the 2020 Severe Weather Preparedness Tax Holiday for the last full weekend of February 21-23, 2020.

On April 26, 2012, the State Legislature passed and Governor Bentley signed Act 2012-256 exempting certain “covered items” from the State Sales and Use Tax during the first full weekend of July 2012 and commencing at 12:01 a.m. on Friday, July 6, 2012 and ending at twelve midnight on July 8, 2012.

The attached resolution meets the requirements of §40-23-233.

### **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 certified copy of the Resolution #2021-040 to Alabama Department of Revenue: January 26, 2021.

**Individual(s) responsible for follow up:** Administrative Staff

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

Administrative Staff to send correspondence and Resolution #2021-040 to the following:

Alabama Department of Revenue  
ATTN: Laura Reese, Room 4138  
Sales & Use Tax Division  
Post Office Box 327900  
Montgomery, Alabama 36132-7900

Cc: Heather Gwynn, Sales & Use Tax Coordinator/File

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