



Baldwin County Commission

Legislation Text

File #: 21-0332, **Version:** 1

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

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