



Baldwin County Commission

Legislation Text

File #: 21-0800, **Version:** 1

Meeting Type: BCC Regular Meeting
Meeting Date: 5/4/2021
Item Status: New
From: Ronald Cink, Budget Director
Submitted by: Shelby Middleton, Audit Compliance Officer

ITEM TITLE

Resolution #2021-074 - School Items Annual Sales Tax Holiday 2021 - July 16-18, 2021

STAFF RECOMMENDATION

Adopt Resolution #2021-074 of the Baldwin County Commission, which, pursuant to the Code of Alabama 1975, as amended by §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 2021, (July 16, 2021), and expiring at midnight on the following Sunday in July 2021, (July 18, 2021).

Act No. 2017-120 amended §40-23-210 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: June 2, 2020 - BCC Regular Meeting

Background: The Baldwin County Commission adopted a similar Resolution (#2020-087) for July 17-19, 2020, for the 2020 "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 16, 2021.**

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 certified copy of Resolution to the following:

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

Cc: Heather Gwynn

Additional instructions/notes: N/A