

ORDINANCE NO. 1731

AN ORDINANCE TO PROVIDE FOR A SALES TAX HOLIDAY ON CERTAIN ITEMS AS PART OF AN EMERGENCY PREPAREDNESS TAX FREE WEEKEND DURING THE FIRST FULL WEEKEND IN JULY 2012 AND THE LAST FULL WEEKEND OF FEBRUARY IN SUBSEQUENT YEARS THEREAFTER UNTIL REPEALED.

WHEREAS, the State of Alabama has passed into law Act No. 2012-256, hereinafter referred to as “the Act”, creating a sales tax holiday the first full weekend in July 2012 and the last full weekend of February in subsequent years; and

WHEREAS, the City Council of the City of Talladega wishes to enact a sales tax holiday for emergency preparedness items within the City of Talladega, Alabama that coincides with an d parallels the terms and limitations of Act No. 2012-256.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TALALDEGA, ALABAMA, as follows:

Under the authority granted in Section 4 of Act No.2012-256 of the Alabama Legislature, there shall be a Sales Tax Holiday commencing the first full weekend in July 2012, and each last full weekend of February in subsequent years thereafter, until repealed, during with the payment of the current sales tax collected by the City of Talladega will be exempted on the sale of those certain covered items, as that term is defined in Section 1 of the Act.

If the vendor charges tax in error during this period, the vendor should refund the tax to its customers. The customer should take their receipt to the merchant and ask for a refund. If the vendor fails to refund the tax, the vendor must remit the tax to the City. All tax collected becomes city funds at the moment of collection. If tax is collected by vendor in error, the vendor must remit the tax to the City when filing and paying their tax for the month.

Adopted on this the 7th day of May, 2012.

Council President Horace Patterson

Councilman Donnie Miller

Councilman Jarvis Elston

Councilman Rick Simpson

Councilman Joe Ballow

Attested to: Elizabeth Cheeks, City Clerk