

ORDINANCE NO. 2023 – 21

TO PROVIDE FOR THE EXEMPTION OF THE COVERED ITEMS IN ACT 2006-574 FROM CITY SALES TAX

WHEREAS, the Legislature of the State of Alabama through Act 2006-574 has allowed cities and counties to exempt certain items mainly for the purchase of supplies, course studies, and clothing for children at the beginning of each school year, from sales and use taxes, the items allowed to be exempt specifically outlined in Act 2006-574;

WHEREAS, Act 2017-120 also limits the exemption to items purchased during a specific period of time being 12:01 a.m. on the third full weekend in July;

WHEREAS, the City of Cullman, Alabama, receives directly or indirectly through ordinance or legislative act, certain sales and use taxes which may be exempted under the provisions of Act 2006-574;

WHEREAS, the Cullman City Council finds and determines that it concurs with the exemption enacted by the Legislature in order to encourage and assist families in the purchase of necessary and essential items to properly clothe and provide their children with quality equipment and sufficient supplies to enhance their learning, comfort, and enjoyment of the school year ahead.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CULLMAN, ALABAMA AS FOLLOWS:

Section 1. The City of Cullman, Alabama, hereby abates or suspends and exempts only those items listed in Act 2006-574 from sales and use taxes levied or received by the City of Cullman for sales completed (being purchased and delivered to the customer) during the period commencing on Friday, July 21, 2023 at 12:01 a.m. and ending on the following Sunday, July 23, 2023 at 12:00 midnight. The items listed in Act 2006-574 shall not be exempt from sales or use tax during any time period other than the above stated third full weekend in July.

Section 2. The Cullman City Council may amend this ordinance or adopt a separate ordinance to extend this exemption of sales and use tax for the third full weekend in July for future years.

Section 3. Nothing in this Ordinance shall be construed to grant, exempt, amend, abate, or void any sales or use tax ordinance, law or legislation in any manner other than described in Alabama Legislative Act 2006-574.

ADOPTED BY THE CITY COUNCIL this the 10th day of April, 2023.

ATTEST:

President of the City Council

City Clerk

APPROVED BY THE MAYOR this the 10th day of April, 2023.

Mayor