

**ORDINANCE NO. 2024 - 14**

**AN ORDINANCE OF THE CITY OF CULLMAN, ALABAMA, ALABAMA, TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE “BACK-TO-SCHOOL SALES TAX HOLIDAY” AS AUTHORIZED 40-23-210 THROUGH 40-23-213, CODE OF ALABAMA 1975.**

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

Section 1. In conformity with the provisions in 40-23-230 through 40-23-233, Code of Alabama 1975, providing for a State Sales Tax Holiday, the City of Cullman, Alabama, has affirmatively voted to grant the exemption of municipal sales and use taxes on certain purchases covered by 40-23-210 through 40-23-213, Code of Alabama 1975 during the third full weekend of July 2024, beginning at 12:01 a.m. on Friday, July 19, 2024 and ending at twelve midnight on Sunday, July 21, 2024 **and continuing each subsequent year thereafter during the same time period as the State’s “Back-to-School Sales Tax Holiday”** until and unless annual participation in the exemption is rescinded by further action of the council.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by 40-23-210 through 40-23-213, Code of Alabama 1975.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Cullman, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective upon its approval and publication as required by law.

ADOPTED AND APPROVED THIS 19<sup>th</sup> DAY OF FEBRUARY, 2024.

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Mayor

ATTEST:

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City Clerk

(Seal)