

ORDINANCE 687-23

AN ORDINANCE OF THE TOWN OF SUMMERDALE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE FOURTH FULL WEEKEND OF FEBRUARY, 2024, AS AUTHORIZED BY ACT 2012-256, GENERALLY REFERRED TO AS THE STATE SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY LEGISLATION.

BE IT ORDAINED BY THE TOWN COUNCIL OF SUMMERDALE, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions of Act 2012-256 enacted by the Alabama Legislature during the 2012 Regular Session, providing for a State Severe Weather Preparedness Sales Tax Holiday, the Town of Summerdale, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the fourth Friday in February 2024 (February 23, 2024) and ending at twelve midnight the following Sunday (February 25, 2024).

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2012-256, except that the time period shall only be as specified in Section 1 above and not for all years thereafter.

Section 3. The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Summerdale, 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 immediately.

ADOPTED AND APPROVED THIS 9th DAY OF October 2023.



David Wilson, Mayor

ATTEST:


Tiffany Lynn, Town Clerk