ORDINANCE 738-26

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,2027, 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 (February 26, 2027) and ending at twelve midnight the following Sunday (February 28, 2027).

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 14th DAY OF September 2026.

Randy Farris, Mayor

ATTEST:

Tiffany Resmondo, Town Clerk

CERTIFICATION

I, Tiffany Lynn, Town Clerk of the Town of Summerdale, do hereby certify that the foregoing is a true, correct, and exact copy of the Ordinance adopted at a regular Town Council meeting held on the 14th day of September 2026, the original of which is on file and of record in the Ordinance Book of the Town Council in my custody.

The foregoing Ordinance was published by posting copies thereof at four public places within the corporate limits of the Town of Summerdale, to-wit Town Hall, Police Department, Summerdale Library, Summerdale Post Office, and said copies remain so posted for a period of time and in the manner as required by law and all in strict conformity to the statutes made and provided relating thereto.