

Resolution #2025-09
CITY OF MOUNDVILLE
BACK TO SCHOOL SALES TAX HOLIDAY

WHEREAS, during its 2016 Regular Session, the Alabama Legislature enacted Act No.2006-574, effective July 1, 2006, which provides an exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies during the third full weekend in July of each year; and

WHEREAS, the Sales Tax Holiday Rule 810-6-3-.65 authorizes the city council to provide for an exemption of city sales and use taxes for purchases of items covered by the Act during the same time period in which the state sales and use tax exemption is in place, provided a resolution to that effect is adopted at least thirty days prior to 12:01 a.m. on the third full weekend of July; and

WHEREAS, the City of Moundville City Council has affirmatively voted to grant the exemption of city sales and use taxes on purchases covered by Act No. 2017-120 during the third full weekend of July, 2025, beginning at 12:01 a.m. on Friday, July 18, 2025 and ends at twelve midnight on Sunday, July 20, 2025 this third full weekend of July in 2025; and


WHEREAS, Code of Alabama 1975 11-51-210(e) requires that the City Council notify the Alabama Department of Revenue of any new local tax or amendment to an existing local tax levy at least 30 days prior to the effective date of the change; and

WHEREAS, the exemption of certain city sales and use taxes for the third full weekend of July 2025 herein adopted by the City Council is an amendment to the city's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in Code of Alabama 1975, 11-51-210(e):

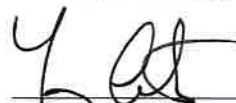
WHEREFORE BE IT RESOLVED BY THE MOUNDVILLE CITY COUNCIL that it does hereby provide for an exemption of the city sales and use tax on purchases of items covered by Act No. 2017-120 beginning at 12:01 a.m. on Friday, July 18, 2025 and ending at twelve midnight on Sunday, July 20, 2025.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the May 13, 2025 meeting of the City Council, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, 11-51-210 (e).

IN WITNESS WHEREOF, the Moundville City Council has caused this Resolution to be executed in its name and on its behalf by its Mayor on this the 12th day of May, 2025.



Carol Townsend, City Clerk



Tony Dester, Mayor