

RESOLUTION NUMBER 6706-22

A RESOLUTUION AUTHORIZING PARTICIPATION OF THE CITY OF HOOVER IN THE 2022 “BACK-TO- SCHOOL” SALES TAX HOLIDAY

WHEREAS, the Alabama Legislature passed a bill on the 17th day of April, 2006 to exempt certain covered items from state sales and use tax during the first full weekend in August of each year and to authorize any county or city to also exempt such covered items from local sales and use tax during the same period of time; and

WHEREAS, on the 25th day of April, 2006, this bill, also known as **Act No. 2006-574**, was signed into law by Governor Bob Riley and shall become effective on “the first day of the third month following its passage and approval by the governor” or July 1, 2006; and

WHEREAS, Act No. 2006-574 exempts from state sales and use taxes (a) articles of clothing with a sales price of one hundred dollars (\$100.00), or less, per article of clothing, with some exceptions; (b) a single purchase, with a sales price of seven hundred fifty dollars (\$750.00), or less, of computers, computer software, and school computer supplies, with some exceptions; and (c) noncommercial purchases of school supplies, school art supplies, and school instructional material up to a sales price of fifty dollars (\$50) per item; and

WHEREAS, persons purchasing covered items, as defined in Act No. 2006-574, are exempted from paying state sales and use tax during the sales and use tax holiday period from 12:01 a.m. on Friday and ending at twelve midnight the following Sunday; and

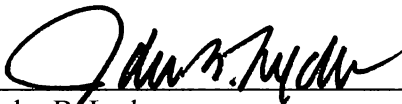
WHEREAS, it was further provided in Act No. 2006-574 that any municipality may provide for the exemption of covered items from payment of municipal sales and use taxes during the same period of time as the state sales and use tax exemption set forth above and under the same terms, conditions and definitions as provided for in Act No. 2006-574; and

WHEREAS, the City Council of the City of Hoover desires to join the State of Alabama in giving a municipal sales and use tax holiday for the same period of time and under the same terms as the state sales tax holiday.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOOVER that all covered items as set forth in Act No. 2006-574 are hereby exempted from payment of municipal sales and use tax during the period **from 12:01 a.m., on Friday, July 15, 2022, and ending at twelve midnight on Sunday, July 17, 2022.**

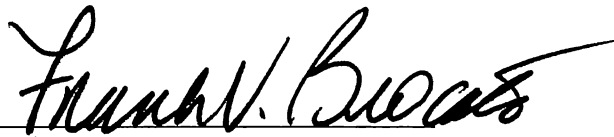
BE IT FURTHER RESOLVED that a copy of this resolution shall be maintained in the Office of the Clerk of the City of Hoover.

ADOPTED this the 2nd day of May, 2022.



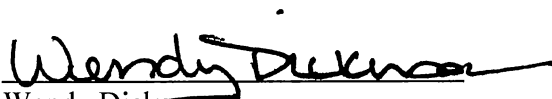
John B. Lyda
Council President

APPROVED BY:



Frank V. Brocato
Mayor

ATTESTED BY:



Wendy Dickerson
City Clerk

CERTIFICATION:

I, Wendy Dickerson, as City Clerk of the City of Hoover, Alabama, hereby certify that the above and foregoing copy of 1 (one) Resolution Number 6706-22 by the City Council is a true and correct copy of each, as same appears in the official records of said City.



Wendy Dickerson

Wendy Dickerson
City Clerk