

## RESOLUTION NO. 2023-004

Approving 2023 Back to School Sales Tax Holiday

**WHEREAS**, 40-23-210 through 40-23-213, Code of Alabama 1975, provides for a Sales Tax Holiday for the exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies; and

**WHEREAS**, 40-23-213, Code of Alabama 1975 authorizes the town council to provide for an exemption of town sales and use taxes for purchases of certain items covered 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 the sales tax holiday; and

**WHEREAS**, the Cherokee Ridge Town Council has affirmatively voted to grant the exemption of town sales and use taxes on purchases covered by 40-23-210 through 40-23-213, Code of Alabama 1975, during the third full weekend of July, beginning at 12:01 a.m. on Friday, July 21, 2023 and ending at twelve midnight on Sunday, July 23, 2023; and

**WHEREAS**, Code of Alabama 1975, § 11-51-210(e) requires that the town 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 town sales and use taxes for the time period herein adopted by the town council is an amendment to the town'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 CHEROKEE RIDGE TOWN COUNCIL** that it does hereby provide for an exemption of the town sales and use tax on purchases of items covered by 40-23-210 through 40-23-213, Code of Alabama 1975, beginning at 12:01 a.m. on Friday, July 21, 2023 and ending at twelve midnight on Sunday, July 23, 2023.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the April 20, 2023 meeting of the Cherokee Ridge Town 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 Cherokee Ridge Town Council has caused this Resolution to be executed in its name and on its behalf by its Mayor on this the 10th day of April, 2023.

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Natalie Burke, Mayor

ATTEST:

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Gail Busbey, Town Clerk-Treasurer