ORDINANCE NO. 1824

AN ORDINANCE TO PROVIDE FOR A SALES TAX HOLIDAY ON CERTAIN ITEMS DURING THE THIRD FULL WEEKEND IN JULY, 2017, AND EACH SUCCEEDING YEAR THEREAFTER UNTIL REPEALED.

WHEREAS, the State of Alabama has passed into law Act No. 2017-120, hereinafter referred to as "the Act", creating a sales tax holiday the third full weekend in July; and

WHEREAS, the City Council of the City of Talladega wishes to enact a sales tax holiday within the City of Talladega, Alabama that coincides with and parallels the terms and limitations of Act No. 2017-120.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TALLADEGA, ALABAMA that Resolution No. 1624, dated November 5, 2007 be rescinded; and

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF TALLADEGA, ALABAMA, as follows:

Under the authority granted in Section 4 of Act No.2017-120 of the Alabama Legislature, there shall be a Sales Tax Holiday commencing the third full weekend in July 2017, and each succeeding year thereafter, until repealed, during which the payment of the current sales tax collected by the City of Talladega will be exempted on the sale of those certain covered items, as that term is defined in Section 1 of the Act.

If the vendor charges tax in error during this period, the vendor should refund the tax to its customers. The customer should take their receipt to the merchant and ask for a refund. If the vendor fails to refund the tax, the vendor must remit the tax to the City. All tax collected becomes city funds at the moment of collection. If tax is collected by vendor in error, the vendor must remit the tax to the City when filing and paying their tax for the month.

ADOPTED on this 17th day of April, 2017.

Council President Ricky Simpson Councilman Horace Patterson Councilman Jarvis Elston Councilman David Street Councilman Gerald Cooper

Approved and attested to: Elizabeth Cheeks, City Clerk