

RECOMMENDED BY: THE MAYOR

SUBMITTED BY: CITY ATTORNEY

**ORDINANCE NO. 17-68**

**AN ORDINANCE TO AMEND SECTION 3 OF “THE SALES TAX CODE” OF THE CITY OF BIRMINGHAM, ORDINANCE NO. 97-185, AS AMENDED, TO ADD SUBSECTION 3.3, “SALES TAX HOLIDAY” TO AMEND THE RECURRING EXEMPTION FROM MUNICIPAL SALES TAXES ON CERTAIN “COVERED ITEMS” DURING THE FIRST FULL WEEKEND OF AUGUST OF EACH YEAR TO THE THIRD FULL WEEKEND OF JULY, AS AUTHORIZED BY ALABAMA ACT NO. 2017-120, CODIFIED AT ALA. CODE, 1975 § 40-23-210, GENERALLY REFERRED TO AS THE STATE “SALES TAX HOLIDAY” LEGISLATION.**

**WHEREAS,** Ala b an ta c 2006-574, codified t  Ala. C. 1975 § 40-23-210, et seq., created a “sales and use tax holiday” by exempting cert covered items from st as h s use t as during the first fu ll weekend in usa of e hye ar ad ord ined municip al ito pt of a exemption from c hlo s use t as during the s amperiod; ad

**WHEREAS,** the Citync il r tho of city ming h ad opted a in Dec 09-84 to exempt the it em phng an nic il ity exempt the s h s use t from c hlo s ad use t as during the s amperiod; ad

**WHEREAS,** a Ala b an ta 2017-120 changed the dates of the “sales and use tax holiday” from the first fu ll weekend of Aug to the third fu ll weekend of Ju ly ad

**WHEREAS,** the it em phng an nic il ity desires to en d in Dec 09-84 to reflect the date of the “sales and use tax holiday” each year from the first full weekend of A ug to the third fu ll weekend of Ju ly ad

**WHEREAS,** the City Council desires to amend the Sales Tax Code to exempt certain “covered items” from the City’s sales tax during the third full weekend of Ju ly hye ar provided in st at law

**NOW, THEREFORE, BE IT ORDAINED,** by the nc il tho of city ming h an a fo law :

**SECTION 1.** Section 3.3 “SALES TAX HOLIDAY” of the Sales Tax Code of the City of Birmingham, and Ordinance 97-185, as amended, is hereby amended to change “first” to “third” and “August” to “July” to read in full as follows:

**“3.3 SALES TAX HOLIDAY.** Certain “covered items”, as defined in Article 7, Chapter 23, Title 40, Code of Alabama 1975, § 40-23-210, exempted from the tax imposed by this ordinance during the period commencing 12:00 on the first third Friday — ~~on~~ July only — until midnight the following Sunday. The exemption is subject to the same terms, conditions, definitions provided for the state and holiday title 47, Chapter 23, Title 40, Code of Alabama 1975.”

**SECTION 2.** The Finance Department is hereby ordered directed to forward a certified copy of this ordinance as so directed prior to its effective date of June 21, 2017, whichever is earlier to the Alabama Department of Revenue to be recorded posted on the Department website.

**SECTION 3.** This ordinance shall become effective when published as required by law.

**SECTION 4.** The provisions of this ordinance severable if any provision, section, paragraph, sentence, or part thereof, or the publication thereof to any person, shall be declared unconstitutional by any court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance it being the intent of the ordinance to ordain each provision, section, paragraph, sentence, and part thereof, separately independently of each other.

