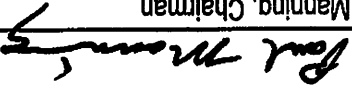


Resolution 2018-49  
State of Alabama  
St. Clair County

I, Tina Morgan, County Administrator for St. Clair County, Alabama do hereby certify that the above and forgoing is a true and exact copy of that Resolution adopted by the County Commission for St. Clair County, Alabama at a regular meeting held on the 21<sup>st</sup> day of June, 2018 and the same is now of public record pursuant to law.

  
Tina Morgan, County Administrator

have caused this Resolution to be executed on their behalf by Paul Manning, Chairman of the St. Clair County

  
Paul Manning, Chairman  
St. Clair County Commission

Attest:

  
Tina Morgan, Deputy Administrator

STATE OF ALABAMA)

ST. CLAIR COUNTY)

ST. CLAIR COUNTY COMMISSION  
RESOLUTION # 2018-49

**RESOLUTION PROVIDING FOR ST. CLAIR COUNTY'S ANNUAL  
PARTICIPATION IN THE "SALES TAX HOLIDAY" AS  
AUTHORIZED BY ACT NO. 2017-120**

**WHEREAS**, during its 2017 Regular Session, the Alabama Legislature enacted Act No. 2017-120, effective March 30, 2017, 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**, Act No. 2017-120 authorizes the county commission to provide for an exemption of county's 1 Cent 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 Friday in July; and

**WHEREAS**, the St. Clair County Commission has affirmatively voted to grant the exemption of County's 1 cent sales and use taxes on purchases covered by Act No. 2017-120 during the third weekend of July, beginning at 12:01 a.m. on the third Friday of each July and ending at twelve midnight on the third Sunday of each July, beginning with the third full weekend of July and continuing each subsequent year thereafter during the third full weekend of July until and unless annual participation in the exemption is rescinded by further action of the county commission; and

**WHEREAS**, ALA. CODE § 11-51-210(e) (1975) requires that the county commission 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 county sales and use taxes for the third full weekend of July herein adopted by the county commission is an amendment to the county's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in ALA. CODE § 11-51-210(e) (1975);

**WHEREFORE BE IT RESOLVED BY THE ST. CLAIR COUNTY COMMISSION** that it does hereby provide for an exemption of the county's 1 cent sales and use tax on purchases of items covered by Act No. 2017-120 beginning at 12:01 a.m. on the third Friday in July and ending at twelve midnight on the third Sunday in July, beginning in July 2017 and continuing each year thereafter until and unless annual participation is rescinded by further action of the county commission.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the June 21, 2018 meeting of the St. Clair County Commission, and be immediately forwarded to the Alabama Department of Revenue in compliance with ALA. CODE § 11-51-210(e) (1975).

**IN WITNESS WHEREOF**, Commissioners Jeff Brown, Ricky Parker, Tommy Bowers and Jimmy Roberts