

STATE OF ALABAMA)

ST. CLAIR COUNTY)

ST. CLAIR COUNTY COMMISSION
RESOLUTION #2026-01

RESOLUTION PROVIDING FOR ST. CLAIR COUNTY'S PARTICIPATION IN THE "2026 SEVERE WEATHER PREPAREDNESS TAX HOLIDAY" AS AUTHORIZED BY ACT NO. 2012-256

WHEREAS, during its 2012 Regular Session, the Alabama Legislature enacted Act No. 2012-256, effective April 26, 2012, which provides an exemption of the state sales and use tax for certain non-commercial purchases related to severe weather preparedness during the last full weekend of February in subsequent years beginning February 2013; and

WHEREAS, Act No. 2012-256 authorizes the county commission to provide for an exemption of the 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 am. on the last Friday in February 2026 and in each subsequent year; and

WHEREAS, Code of Alabama 1975, § 11-51-210(e) 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 last full weekend of February 2026 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 Code of Alabama 1975, § 11-51-210(e).

THEREFORE, BE IT RESOLVED BY THE ST. CLAIR COUNTY COMMISSION that it does hereby grant and provide for an exemption of the county's 1 cent sales and use tax on purchases of items covered by Act No. 2012-256 beginning at 12:01 am. on Friday, February 20, 2026 and ending at twelve midnight on Sunday, February 22, 2026.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the October 14, 2025 meeting of the St. Clair County Commission and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, § 11-51-210(e).

IN WITNESS WHEREOF, Commissioners Jeff Brown, Ricky Parker, Joey Stevens and Bob Mize have caused this Resolution to be executed on their behalf by Stanley D. Batemon, Chairman, of the St. Clair County Commission, on this 14th day of October 2025.


Stanley D. Batemon, Chairman

ATTEST:


Tina Morgan

Resolution 2026-01
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 14th day of October 2025 and the same is now of public record pursuant to law.



Tina Morgan, County Administrator