

ORDINANCE NO. 2018-4

**AN ORDINANCE REGARDING A MUNICIPAL SALES AND USE TAX
HOLIDAY DURING THE THIRD FULL WEEKEND OF JULY 2018;
AND ALL SUBSEQUENT YEARS**

WHEREAS, Sections 40-23-210 *et seq.* of the *Code of Alabama 1975* (herein referred to as the “Act”) provides for a State Back to School Sales Tax Holiday beginning at 12.01 a.m. on the third Friday in July and ending at 12 midnight the following Sunday, and in conformity with the Act the City Council of the City of Center Point intends to exempt “covered items” from municipal sales and use taxes during the same period and in subsequent years.

THEREFORE, BE IT NOW ORDAINED by the Council of Center Point, Alabama, as follows:

Section 1. Sales Tax Holiday. In conformity with the provisions of the Act, providing for a State Sales Tax Holiday, the City of Center Point exempts “covered items” from municipal sales tax during the same period, beginning at 12:01 a.m. on the third Friday in July 2018 (July 20, 2018) and ending at 12 midnight the following Sunday (July 22, 2018); and all subsequent years on the third full weekend in the month of July. This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by the Act, as amended.

Section 2. Use Tax Holiday. In conformity with the provisions of the Act, providing for a State Sales Tax Holiday, the City of Center Point exempts “covered items” from municipal use tax during the same period, beginning at 12:01 a.m. on the third Friday in July 2018 (July 20, 2018) and ending at 12 midnight the following Sunday (July 22, 2018); and all subsequent years on the third full weekend in the month of July. This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by the Act, as amended.

Section 3. Certification to the Alabama Department of Revenue. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Center Point, Alabama, and to forward a certified copy to the Alabama Department of Revenue for this information to be recorded and posted in the Department’s website.

Section 4. Repealer. All ordinances or parts of ordinances heretofore adopted by the City Council of the City of Center Point, Alabama, which are inconsistent with the provisions of this ordinance, are hereby expressly repealed.


Section 5. Severability. The provisions, sections, paragraphs, sentences, clauses, phrases, and parts thereof of this ordinance are severable, and if any provision, section, paragraph, sentence, clause, phrase, or part thereof of this ordinance shall be declared unconstitutional or invalid by a court of competent jurisdiction, then such ruling shall not affect any other provision, section, paragraph, sentence, clause, phrase, or part thereof, since the same would have been enacted by the City Council without the incorporation of any such unconstitutional or invalid provision, section, paragraph, sentence, clause, phrase, or part thereof.

Section 6. Effective Date. This ordinance shall become effective immediately upon its adoption and approval by the Mayor and Council of the City and posting as required by Alabama law.

ADOPTED this 10th day of May, 2018.




Roger A. Barlow, Council President



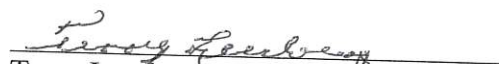
Bobby Scott, Councilmember



Linda Kennemur, Councilmember




James Howell, Councilmember

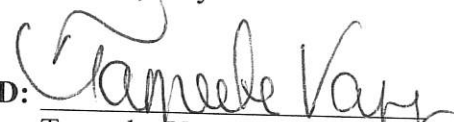


Terry Leesburg, Councilmember

APPROVED this 10th day of May, 2018.



Thomas E. Henderson, Mayor

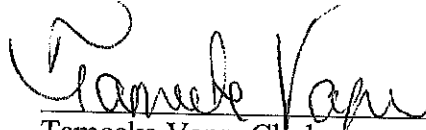
ATTESTED: 

Tameeka Vann, City Clerk

CERTIFICATION:

I, Tameeka Vann, as Clerk of Center Point, Alabama, hereby certify that the above and foregoing copy of Ordinance Number 2018-4 is a true and correct copy of such ordinance that was duly adopted by the Council of Center Point, Alabama, on the 10th day of May, 2018, as same appears in the official records of said City.

Posted at Center Point City Hall, Center Point Senior Center, and U.S. Post Office, Center Point, Alabama this the 10th day of May, 2018.



Tameeka Vann, Clerk