

ORDINANCE NO. 2021- 08

AN ORDINANCE OF THE CITY OF PHENIX CITY, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD FULL WEEKEND OF JULY, 2021, AS AUTHORIZED BY ACT 2017-120, GENERALLY REFERRED TO AS THE NEW "BACK-TO-SCHOOL" STATE SALES TAX HOLIDAY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY, ALABAMA, AS FOLLOWS:

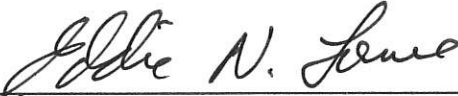
**SECTION 1:** In conformity with the provisions Act 2017-120 enacted by the Alabama Legislature during the 2017 Regular Session, providing for a State Sales Tax Holiday, the City of Phenix City, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on Friday, July 16, 2021 and ending at twelve midnight Sunday, July 18, 2021.

**SECTION 2:** This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2017-120.

**SECTION 3:** The City Clerk of the City of Phenix City, Alabama is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Phenix City, Alabama and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

**SECTION 4:** This ordinance shall become effective upon publication in The Citizen of East Alabama.

PASSED, APPROVED AND ADOPTED this 18<sup>th</sup> day of May, 2021.

  
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MAYOR

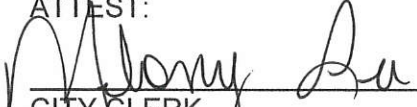
  
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MEMBERS OF THE CITY COUNCIL OF  
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:  
  
\_\_\_\_\_  
CITY CLERK

**Section 40-23-213****County and municipal exemptions authorized.**

Any county or municipality may, by resolution or ordinance adopted at least 30 days prior to the third full weekend of July, provide for the exemption of covered items from paying county or municipal sales and use taxes during a period commencing at 12:01 a.m. on the third Friday in July of each year and ending at 12 midnight the following Sunday under the same terms, conditions, and definitions as provided for the state sales tax holiday. Notwithstanding the foregoing, a county or municipality is prohibited from providing such an exemption during any other period of the year.

*(Act 2006-574, p. 1507, §4; Act 2017-120, §1.)*