

RESOLUTION NO. 2019-039

BE IT RESOLVED by the City Council of the City of Mountain Brook, Alabama, that beginning at 12:01 a.m. on Friday, July 19, 2019, and ending at twelve midnight on Sunday, July 21, 2019, the City of Mountain Brook will exempt certain school supplies, computers, and clothing from municipal sales or use tax. Said sales and use tax exemption shall conform with respect to the time period, terms and conditions, and definitions as provided for the "State of Alabama Sales Tax Holiday".

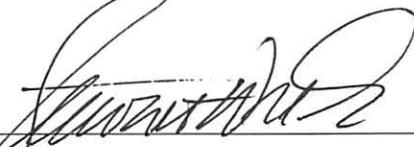
BE IT FURTHER RESOLVED by the City Council of the City of Mountain Brook, Alabama, that the City Clerk is hereby instructed to send a certified copy of this resolution to the Alabama Department of Revenue, Attention: Wanda Robbins, Sales, Use & Business Tax Division, Post Office Box 327900, Montgomery, Alabama 36132-7900 (wanda.robins@revenue.alabama.gov) as required by Sales Tax Holiday Rule 810-6-3-.65 and Code of Alabama 1975, §11-51-210(e).

ADOPTED: This 25th day of March, 2019.



Council President

APPROVED: This 25th day of March, 2019.



Mayor

CERTIFICATION

I, Steven Boone, City Clerk of the City of the City of Mountain Brook, Alabama, hereby certify the above to be a true and correct copy of a resolution adopted by the City Council of the City of Mountain Brook at its meeting held on March 25, 2019, as same appears in the minutes of record of said meeting.



City Clerk



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

March 7, 2019

2019 "Back-to-School" Sales Tax Holiday July 19-21, 2019

Deadline to notify ADOR: June 19, 2019

The 2019 "Back-to-School" Sales Tax Holiday begins at 12:01 a.m. on Friday, July 19, 2019, and ends at twelve midnight on Sunday, July 21, 2019. As required by Rule 810-6-3-.65, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before June 19, 2019. The Department will compile this information into a list of all counties and municipalities participating in the "Back-to-School" Sales Tax Holiday and issue a current publication of the list on its website at: <https://revenue.alabama.gov/sales-use/sales-tax-holidays/>. Notification of participation in the sales tax holiday may not be included in the published list if received after June 19, 2019.

Retail businesses and the public need to know whether or not your locality will participate in the 2019 "Back-to-School" Sales Tax Holiday. Please put it on your calendar to discuss and vote on this matter soon and notify the ADOR of the decision.

IMPORTANT

RESPONSE REQUIRED

IMPORTANT

Participating? Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.

Not Participating? Send an email, fax or letter (with signature line) stating: "MOUNTAIN BROOK will not be participating in the 2019 Back-to-School Sales tax holiday." It is important that you inform us of that fact, otherwise, retailers and the public wonder if you are participating and forgot to notify the Department of Revenue.

Retailers and the public rely on the list provided by the Department of Revenue and the Department cannot post a locality's participation status based on assumption; notification of nonparticipation or a copy of the resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-242-8916

MAIL: ALABAMA DEPARTMENT OF REVENUE

EMAIL: laura.reese@revenue.alabama.gov

ATTN: Laura Reese

Sales & Use Tax Division

Post Office Box 327900

QUESTIONS: 334-242-1443

Montgomery, Alabama 36132-7900

