

ORDINANCE NO.

**AN ORDINANCE
PROVIDING FOR SALES TAX HOLIDAY
ON CERTAIN "BACK TO SCHOOL" ITEMS
DURING FIRST WEEKEND OF AUGUST**

WHEREAS, the State of Alabama has passed into law Act No. 2006-574, hereinafter referred to as "the Act", creating a sales tax holiday the first weekend in August; and

WHEREAS, the City Council of the City of Gulf Shores wishes to enact a sales tax holiday within the City that coincides with and parallels the terms and limitations of the Act.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GULF SHORES, ALABAMA, WHILE IN REGULAR SESSION ON APRIL 11, 2016, as follows:

Section 1. That under the authority granted in Section 4 of the Act, there shall be a Sales Tax Holiday commencing Friday, August 5, 2016 at 12:01 a.m. and ending Sunday, August 7, 2016, at twelve midnight during which the payment of the 3% City sales tax collected by the City of Gulf Shores will be exempted on the sale of those certain covered items, as defined in Section 1 of the Act, and subsequently on the first full weekend in August each year, thereafter until rescinded.

Section 2. That if a vendor erroneously charges tax during this period, the vendor should refund the tax to its customers. If the vendor fails to refund the tax, the vendor must remit the sales tax to the City when filing and paying their August tax return. All tax collected becomes City funds at the time of collection.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Gulf Shores, Alabama, and to forward a certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. That this Ordinance shall become effective upon its adoption and publication as required by law.

ADOPTED this 11th day of April, 2016.

Robert Craft, Mayor

ATTEST:

Wanda Parris, MMC
City Clerk

C E R T I F I C A T E

I, Wanda Parris, MMC, City Clerk of the City of Gulf Shores, Alabama, do hereby certify that the foregoing is a true and correct copy of Ordinance No. (prepared by City Clerk), which Ordinance was duly and legally adopted at a regular meeting of the City Council on April 11, 2016, and the same was duly published as required by law.

City Clerk