

ORDINANCE NO. O-18-10

Amending City Code Sections 74-233 and 74-263 Regarding a Municipal Sales and Use Holiday Tax during the First Full Weekend of August, 2010

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GADSDEN, ALABAMA, as follows:

Section 1. Section 74-233 of the Code of Ordinances of the City of Gadsden is amended to read as follows:

Sec. 74-233. Sales tax holiday.

(a) In conformity with the provisions of Sections 40-23-210 through 40-23-213, 1975 Alabama Code, enacted as Act No. 2006-574 by the Alabama Legislature during the 2006 Regular Session, providing for a State Sales Tax Holiday, the City of Gadsden exempts “covered items” from municipal sales tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2010 (August 6, 2010) and ending at twelve midnight the following Sunday (August 8, 2009).

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.

Section 2. Section 74-263 of the Code of Ordinances of the City of Gadsden is amended to read as follows:

Sec. 74-263. Use tax holiday.

(a) In conformity with the provisions of Sections 40-23-210 through 40-23-213, 1975 Alabama Code, enacted as Act No. 2006-574 by the Alabama Legislature during the 2006 Regular Session, providing for a State Use Tax Holiday, the City of Gadsden exempts “covered items” from municipal use tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2010 (August 6, 2009) and ending at twelve midnight the following Sunday (August 8, 2009).

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.

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

Section 4. This ordinance shall become effective on June 30, 2010.

I certify that the City Council of the City of Gadsden, Alabama, duly adopted this ordinance at an open public meeting held on April 27, 2010.

Iva Nelson, City Clerk

APPROVED on _____, 2010

Sherman Guyton, Mayor