

RESOLUTION 25-01

ANNUAL PARTICIPATION IN THE "BACK-TO-SCHOOL SALES TAX HOLIDAY" AS AUTHORIZED BY 40-23-210 THROUGH 40-23-213, CODE OF ALABAMA 1975

WHEREAS, 40-23-210 through 40-23-213, Code of Alabama 1975, provides for a Sales Tax Holiday for the exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies; and

WHEREAS, 40-23-213, Code of Alabama 1975, authorizes the county commission to provide for an exemption of county sales and use taxes for purchases of certain items covered during the same time period in which the state sales and use tax exemption is in place, provided a resolution to that effect is adopted at least thirty days prior to the sales tax holiday; and

WHEREAS, the **TOWN OF EVA** has affirmatively voted to grant the exemption of **TOWN** sales and use taxes on purchases covered by 40-23-210 through 40-23-213, Code of Alabama 1975, during the third full weekend of July, beginning at 12:01 a.m. on Friday, July 18, 2025 and ending at twelve midnight on Sunday, July 20, 2025 and continuing each subsequent year thereafter during the same time period as the State's "Back-to-School Sales Tax Holiday" until and unless annual participation in the exemption is rescinded by further action of the **TOWN OF EVA**; and

WHEREAS, Code of Alabama 1975, § 11-51-210(e) requires that the **TOWN OF EVA** notify the Alabama Department of Revenue of any new local tax or amendment to an existing local tax levy at least 30 days prior to the effective date of the change; and

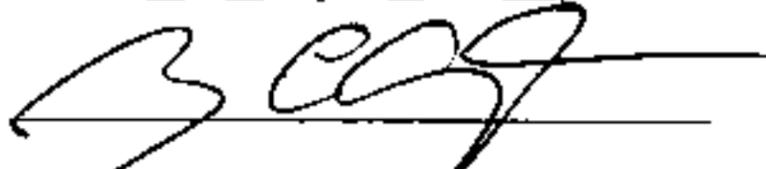
WHEREAS, the exemption of certain **TOWN** sales and use taxes for the time period herein adopted by the **TOWN OF EVA** is an amendment to the **TOWNS** sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in Code of Alabama 1975, § 11-51-210(e);

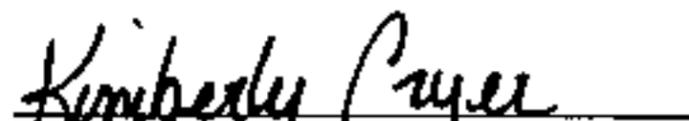
WHEREFORE BE IT RESOLVED BY THE TOWN OF EVA that it does hereby provide for an exemption of the **TOWN** sales and use tax on purchases of items covered by 40-23-210 through 40-23-213, Code of Alabama 1975, beginning at 12:01 a.m. on Friday, July 18, 2025 and ending at twelve midnight on Sunday, July 20, 2025, and continuing each subsequent year thereafter during the same time period as the State's "Back-to-School Sales Tax Holiday" until and unless annual participation in the exemption is rescinded by further action of the **TOWN OF EVA**.

BE IT FURTHER RESOLVED that a copy of this resolution be spread upon the minutes of the MAY 13, 2025 meeting of the **TOWN OF EVA**, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, § 11-51-210(e).

IN WITNESS WHEREOF, the **TOWN OF EVA** has caused this Resolution to be executed in its name and on its behalf by its COUNCIL on this the 13 day of MAY, 2025.




MAYOR GARY LIVINGSTON


TOWN CLERK KIMBERLY CRYER