

**ORDINANCE NO. 24-01**

**AN ORDINANCE TO EXEMPT CERTAIN “COVERED  
ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING  
THE LAST WEEKEND OF FEBRUARY 23-25, 2024  
AS AUTHORIZED BY ACT 2012-256 OF THE ALABAMA  
LEGISLATURE, GENERALLY REFERRED TO AS THE  
SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY**

Be it **ORDAINED** by the Town Council of the Town of Eva, Alabama, as follows,  
to-wit:

**SECTION 1.** In conformity with the provisions of Act No. 2012-256 enacted by the Alabama Legislature during the 2012 Regular Session providing for a Severe Weather Preparedness Sales Tax Holiday, the Town of Eva, Alabama, hereby exempts “covered items,” as that term is defined in said Act 2012-256, from municipal sales and use tax during the same period, beginning at 12:01 a.m. on Friday, February 23, 2024, and ending at twelve midnight the following Sunday February 25, 2024.

**SECTION 2.** This ordinance shall be subject to all terms, conditions, definitions, time periods and rules as provided by Act 2012-256, except that it shall be effective only as to 2024 and not as to any subsequent year.

**SECTION 3.** The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Eva, 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 be effective immediately upon its adoption and publication according to law.

**ADOPTED AND APPROVED** this 9th Day of January 2024.

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Gary L. Livingston, Mayor

ATTEST

(SEAL)

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Kathy Taylor, Town Clerk