

ORDINANCE NO. 24-02

**AN ORDINANCE TO EXEMPT CERTAIN "COVERED
ITEMS" FROM THE MUNICIPAL SALES AND USE TAX
DURING THE THIRD FULL WEEKEND OF JULY 2024,
AS AUTHORIZED BY ACT 2017-120 OF THE ALABAMA
LEGISLATURE, GENERALLY REFERRED TO AS THE
"BACK-TO-SCHOOL" STATE SALES TAX HOLIDAY LEGISLATION**

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 2017-120 enacted by the Alabama Legislature during the 2017 Regular Session providing for a State Sales Tax Holiday, the Town of Eva, Alabama, hereby exempts "covered items," as that term is defined in said Act 2017-120, from municipal sales and use tax during the same period, beginning at 12:01 AM on Friday, July 19, 2024, and ending at twelve midnight the following Sunday, July 21, 2024.

SECTION 2. This ordinance shall be subject to all terms, conditions, definitions, time periods and rules as provided by Act 2017-120, except that it shall be effective only as to 2024 and not as to any subsequent year.

SECTION 3. The City 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 14th day of May 2024.



[Redacted Signature]
Gary L. Livingston, Mayor

[Redacted Signature]
Kathy Nelson, Notary Public