

ORDINANCE NO. 09-<sup>04</sup>~~02~~ *jhf*

**AN ORDINANCE TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE FIRST FULL WEEKEND OF AUGUST, 2009, AS AUTHORIZED BY ACT 2006-574 OF THE ALABAMA LEGISLATURE, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION**

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

**SECTION 2.** In conformity with the provisions of Action 2006-574 enacted by the Alabama Legislature during the 2006 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 2006-574, from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2009 (August 7, 2009) and ending at twelve midnight the following Sunday (August 9, 2009).

**SECTION 2.** This ordinance shall be subject to all terms, conditions, definitions, time periods and rules as provided by Act 2006-574, except that it shall be effective only as to 2009 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 12 Day of May, 2009.

  
Gary L. Livingston, Mayor

ATTEST  
(SEAL)



  
(Judy H. Hortenberry, Town Clerk)

I, Judy H. Fortenberry, Eva Town Clerk, certify that Ordinance \$09-02, Titled: An Ordinance to exempt certain "Covered Items" for the Municipal Sales and Use Tax during the first full weekend of August 2009, as authorized by ACT 2006-574 of the Alabama Legislature, generally referred to as the State Sales Tax Holiday Legislation a copy of the same at the following three locations: Jack's Foodland, Eva Post Office, and Eva Town Hall and a copy given to all retailers in the Town of Eva as prescribed in Code of Alabama, 1975, on this the 12 day of May, 2009.

  
Judy H. Fortenberry  
Eva Town Clerk



## 2009 SALES TAX HOLIDAY

Alabama will hold its fourth annual sales tax holiday, beginning Friday, August 7, 2009 at 12:01 a.m. and ending Sunday, August 9, 2009 at 12 midnight, giving shoppers the opportunity to purchase certain school supplies, computers and clothing free of state sales tax. Local sales tax may apply.

For more information, contact us 8:00 a.m. – 5:00 p.m., CST  
Monday through Friday  
334-242-1490 or 866-576-6531

<b>CLOTHING - \$100 or Less, per article of clothing</b>		
<b>EXEMPT:</b>		
Includes all human wearing apparel suitable for general use - Not an all-inclusive list		
<ul style="list-style-type: none"><li>• Belts</li><li>• Boots</li><li>• Caps</li><li>• Coats</li><li>• Diapers</li><li>• Dresses</li><li>• Gloves</li><li>• Gym Suits</li><li>• Hats</li></ul>	<ul style="list-style-type: none"><li>• Hosiery</li><li>• Jackets</li><li>• Jeans</li><li>• Neckties</li><li>• Pajamas</li><li>• Pants</li><li>• Raincoats</li><li>• Robes</li><li>• Sandals</li></ul>	<ul style="list-style-type: none"><li>• Scarves</li><li>• School Uniforms</li><li>• Shirts</li><li>• Shoes</li><li>• Shorts</li><li>• Socks</li><li>• Sneakers</li><li>• Underwear</li></ul>
<b>TAXABLE:</b>		
<b>Clothing Accessories:</b> <ul style="list-style-type: none"><li>• Belt Buckles (sold separately)</li><li>• Briefcases</li><li>• Cosmetics</li><li>• Costume masks (sold separately)</li><li>• Hair Notions (barrettes, hair bows, etc)</li><li>• Handbags</li><li>• Handkerchiefs</li><li>• Jewelry</li><li>• Patches &amp; Emblems (sold separately)</li><li>• Sewing Equipment &amp; Supplies (pins (patterns, scissors, tape measures, etc)</li><li>• Sewing Materials (thread, fabric, buttons, zippers, etc)</li><li>• Sun glasses, eye glasses, contacts (prescription or nonprescription)</li><li>• Umbrellas</li><li>• Wallets</li><li>• Watches</li><li>• Wigs &amp; hair pieces</li></ul>	<b>Protective Equipment:</b> <ul style="list-style-type: none"><li>• Breathing Masks</li><li>• Clean Room Apparel &amp; Equipment</li><li>• Ear &amp; Hearing Protectors</li><li>• Face Shields</li><li>• Hard Hats</li><li>• Helmets</li><li>• Paint or Dust Respirators</li><li>• Protective Gloves</li><li>• Safety Glasses &amp; Goggles</li><li>• Safety Belts</li><li>• Tool Belts</li><li>• Welders Gloves &amp; Masks</li></ul>	<b>Sport or Recreational Equipment:</b> <ul style="list-style-type: none"><li>• Ballet or Tap Shoes</li><li>• Band Instruments</li><li>• Cleated or Spiked Athletic Shoes</li><li>• Gloves (baseball, bowling, boxing, hockey, golf, etc)</li><li>• Goggles</li><li>• Hand &amp; Elbow Guards</li><li>• Life Preserves &amp; Vests</li><li>• Mouth Guards</li><li>• Roller &amp; Ice Skates</li><li>• Shin Guards</li><li>• Shoulder Pads</li><li>• Ski Boots</li><li>• Waders</li><li>• Wetsuits &amp; Fins</li></ul>

**COMPUTERS, COMPUTER SOFTWARE, & SCHOOL COMPUTER SUPPLIES -****A single purchase with a sales price of \$750 or Less****EXEMPT:**

**COMPUTERS** – For purposes of the exemption, a computer may include a laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package. Computer parts and devices not sold as part of a package with the CPU, will not qualify for the exemption.

**COMPUTER SOFTWARE****SCHOOL COMPUTER SUPPLIES** – An item commonly used by a student in a course of study in which a computer is used

– All inclusive list includes:

- Computer Storage Media (diskettes, compact disks)
- Handheld electronic schedulers, except devices that are cellular phones
- Personal digital assistants, except devices that are cellular phones
- Computer Printers
- Printer Supplies for Computers (printer paper, printer ink)

**TAXABLE:**

- Furniture
- Any systems, devices, software, peripherals designed or intended primarily for recreational use, or
- Video games of a non-educational nature

**SCHOOL SUPPLIES, SCHOOL ART SUPPLIES & SCHOOL INSTRUCTIONAL MATERIAL -****Sales Price of \$50 or Less, per item (Noncommercial Purchases)****EXEMPT:****SCHOOL SUPPLIES - All Inclusive List:**

<ul style="list-style-type: none"> <li>• Binders</li> <li>• Blackboard Chalk</li> <li>• Book Bags</li> <li>• Calculators</li> <li>• Cellophane Tape</li> <li>• Compasses</li> <li>• Composition Books</li> <li>• Crayons</li> <li>• Erasers</li> <li>• Folders (expandable, pocket, plastic &amp; manila)</li> <li>• Glue, paste, and paste sticks</li> </ul>	<ul style="list-style-type: none"> <li>• Highlighters</li> <li>• Index Cards</li> <li>• Index Card Boxes</li> <li>• Legal Pads</li> <li>• Lunch Boxes</li> <li>• Markers</li> <li>• Notebooks</li> <li>• Paper (loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper)</li> </ul>	<ul style="list-style-type: none"> <li>• Pencil Boxes &amp; Other School Supply Boxes</li> <li>• Pencil Sharpeners</li> <li>• Pencils</li> <li>• Pens</li> <li>• Protractors</li> <li>• Rulers</li> <li>• Scissors</li> <li>• Writing Tablets</li> </ul>
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**SCHOOL ART SUPPLIES - All Inclusive List:**

<ul style="list-style-type: none"> <li>• Clay &amp; Glazes</li> <li>• Paints (Acrylic, Tempora &amp; Oil)</li> <li>• Paintbrushes for artwork</li> </ul>	<ul style="list-style-type: none"> <li>• Sketch and Drawing Pads</li> <li>• Watercolors</li> </ul>	
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**SCHOOL INSTRUCTIONAL MATERIAL – All Inclusive List:** (Written material commonly used by a student in a course of study as a reference and to learn the subject being taught)

<ul style="list-style-type: none"> <li>• Reference Maps and Globes</li> <li>• Required Textbooks on an official school book list with a sales price of more than \$30 and less than \$50</li> </ul>	
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**BOOKS – Sales Price of \$30 or Less, per book (Noncommercial Purchases)****EXEMPT:**

**BOOKS** – The term book is defined as a set of printed sheets bound together and published in a volume with an ISBN number.

**TAXABLE:**

<ul style="list-style-type: none"> <li>• Magazines</li> <li>• Newspapers</li> <li>• Periodicals</li> <li>• Any Other Document Printed or Offered for Sale in a Non-Bound Form</li> </ul>
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**TIM RUSSELL**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

April 30, 2009

TO: City/Town or County Clerk

FROM: Alabama Department of Revenue  
Attention: Katherine Nazary, Room 4134  
Sales, Use & Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1632 Phone Number  
(334) 242-8916 Fax Number

RE: Contact Information for sales and use taxes

In order to make sure we have the correct contact information, please complete the items below and mail or fax completed form to the above address or fax number.

CITY OR COUNTY NAME Town of Eva

CONTACT PERSON Judy Fortenberry

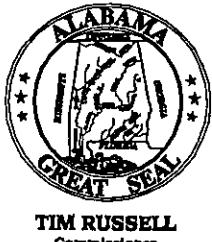
TITLE Town Clerk

PHONE NUMBER 256 796-1360

FAX NUMBER 256 796-5720

EMAIL ADDRESS Townofeva@bellsouth.net

MAILING ADDRESS P.O. Box 168, Eva, AL 35621



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street

Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**LEWIS A. EASTERLY**  
Secretary

May 4, 2009

## REMINDER

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## 2009 Sales Tax Holiday August 7-9, 2009

**Deadline to submit notification to ADOR: July 6, 2009**

The 2009 Sales Tax Holiday begins at 12:01 a.m. on Friday, August 7, 2009, and ends at twelve midnight on Sunday, August 9, 2009. As required by Sales Tax Holiday Rule 810-6-3-.65 and Code of Alabama 1975, §11-51-210(e), a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before July 7, 2009. The Department will compile this information into a list of all counties and municipalities participating in the Sales Tax Holiday and issue a current publication of the list on its website at: [www.revenue.alabama.gov/salestax/SalesTaxHol.htm](http://www.revenue.alabama.gov/salestax/SalesTaxHol.htm)

**Will Your Locality participate in the 2009 Sales Tax Holiday?**

**Please put it on your calendar to discuss and vote on this matter soon.**

If your locality will be participating in the Sales Tax Holiday, you will need to send a certified copy of any resolution, ordinance, or amendment adopted by your locality. Even if your locality is not going to participate in the Sales Tax Holiday, it is important that you inform us of that fact. Businesses throughout the state rely on the list provided by the Department of Revenue to update their registers for this tax holiday.

**IMPORTANT:** The Department cannot post a locality's participation status based on assumption; notification of nonparticipation or copies of resolution/ordinance from the locality is required.

**Notification can be faxed, mailed or emailed:**

**FAX:** 334-353-7666

**MAIL:** ALABAMA DEPARTMENT OF REVENUE  
Attention: Wanda Robbins, Room 4311  
Sales, Use & Business Tax Division  
Post Office Box 327900  
Montgomery, Alabama 36132-7900

**EMAIL:** [wanda.robbins@revenue.alabama.gov](mailto:wanda.robbins@revenue.alabama.gov)  
[james.mayberry@revenue.alabama.gov](mailto:james.mayberry@revenue.alabama.gov)

**Questions:** 334-353-8044