

ORDINANCE NO. 19-02

AN ORDINANCE TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD FULL WEEKEND OF JULY 2019, 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 a.m. on Friday, July 19, 2019 and ending at twelve midnight the following Sunday, July 21, 2019.

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 2019 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 11 Day of June, 2019.

[Redacted Signature]
Gary L. [Redacted], Mayor

ATTEST
(SEAL)



[Redacted Signature]
Judy H. Fortenberry, Town Clerk



2019 SALES TAX HOLIDAY

Alabama will hold its 14th annual sales tax holiday, beginning Friday, July 19, 2019 at 12:01 a.m. and ending Sunday, July 21, 2019 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

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

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:

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

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| <ul style="list-style-type: none"> • Clay & Glazes • Paints (Acrylic, Tempora & Oil) • Paintbrushes for artwork | <ul style="list-style-type: none"> • Sketch and Drawing Pads • Watercolors |
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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)

- Reference Maps and Globes
- Required Textbooks on an official school book list with a sales price of more than \$30 and less than \$50

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:

- Magazines
- Newspapers
- Periodicals
- Any Other Document Printed or Offered for Sale in a Non-Bound Form

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I, Judy H. Fortenberry, Eva Town Clerk, Certify that Ordinance No. 19-02, Titled: An Ordinance to Exempt Certain "Covered Items" from the Municipal Sales and use Tax during the third full weekend of July 2019, a copy of the same was posted at the following three locations: Eva Public Library, Eva Post Office and the Eva Town Hall on this the 12 day of June, 2019.



Judy H. Fortenberry
Eva Town Clerk