

ORDINANCE NO. 18-02

AN ORDINANCE OF THE TOWN OF EVA, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE "BACK-TO-SCHOOL SALES TAX HOLIDAY" AS AUTHORIZED 40-23-210 THROUGH 40-23-213, CODE OF ALABAMA 1975.

BE IT ORDAINED BY THE TOWN COUNCIL OF EVA, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions 40-23-210 through 40-23-213, Code of Alabama 1975, providing for a State Sales Tax Holiday, the Town Council of Eva, Alabama, has affirmatively voted to grant the exemption of municipal sales and use taxes on certain purchases covered by 40-23-210 through 40-23-213, Code of Alabama 1975 during the third full weekend of July 2018, beginning at 12:01 a.m. on Friday, July 20, 2018 and ending at twelve midnight on Sunday, July 22, 2018.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by 40-23-210 through 40-23-213, Code of Alabama 1975, except that the time period shall only be as specified in Section 1 above **and not for all years thereafter**.

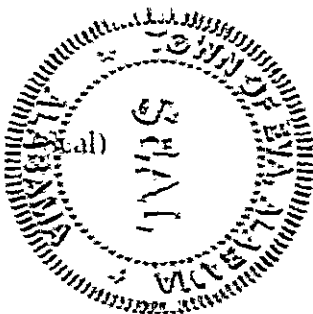
Section 3. The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Eva, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on June 12, 2018.

ADOPTED AND APPROVED THIS 12 DAY OF June, 2018

ATTEST


Town Clerk



Ordinance No. 18-02

Page 2

I, Judy H. Fortenberry, Eva Town Clerk, Certify that Ordinance No. 18-01, Titled: An Ordinance to Exempt Certain "Covered Items" from the Municipal Sales and use Tax during the third full weekend of July 2018, 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 14 day of June, 2018.



Judy H. Fortenberry
Eva Town Clerk



2018 SALES TAX HOLIDAY

Alabama will hold its 13th annual sales tax holiday,
beginning Friday, July 20, 2018 at 12:01 a.m. and ending Sunday, July 22, 2018 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 -**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">• 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 |
|---|---|---|

SCHOOL ART SUPPLIES - All Inclusive List:

- | | |
|--|---|
| <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 |
|--|---|

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



State of Alabama Department of Revenue

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

June 1, 2018

**FINAL
REMINDER**

**FINAL
REMINDER**

2018 "Back-to-School" Sales Tax Holiday July 20-22, 2018

Deadline to notify ADOR: June 20, 2018

The 2018 "Back-to-School" Sales Tax Holiday begins at 12:01 a.m. on Friday, July 20, 2018, and ends at twelve midnight on Sunday, July 22, 2018.

Retail businesses and the public need to know whether or not your locality will participate in the 2018 "Back-to-School" Sales Tax Holiday. Please respond as requested below.

IMPORTANT

RESPONSE REQUIRED

IMPORTANT

Participating? Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.

Not Participating? Send an email, fax or letter (with signature line) stating: "The (City/Town/County) of _____ will not be participating in the 2018 Back-to-School Sales tax holiday." It is important that you inform us of that fact, otherwise, retailers and the public wonder if you are participating and forgot to notify the Department of Revenue.

Retailers and the public rely on the list provided by the Department of Revenue and the Department cannot post a locality's participation status based on assumption; notification of nonparticipation or a copy of the resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-353-7666

EMAIL: wanda.robbsins@revenue.alabama.gov

QUESTIONS: 334-353-8044

MAIL: ALABAMA DEPARTMENT OF REVENUE
ATTN: Wanda Robbins
Sales & Use Tax Division
Post Office Box 327900
Montgomery, Alabama 36132-7900

Sample ordinances/resolutions here: <https://revenue.alabama.gov/sales-use/local-government-forms/>

Current list of participating localities: <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-2018-back-to-school-sales-tax-holiday-participating-localities/>