

**ORDINANCE NO. 2026-08**

**AN ORDINANCE OF THE CITY OF OXFORD, ALABAMA, TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD FULL WEEKEND OF JULY, 2026, AS AUTHORIZED BY ACT 2017-120, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION.**

**BE IT ORDAINED BY THE CITY COUNCIL OF OXFORD, ALABAMA, AS FOLLOWS:**

**SECTION ONE:** In conformity with the provisions Act 2017-120 enacted by the Alabama Legislature during the 2017 Regular Session, providing for a State Sales Tax Holiday, the City of Oxford, Alabama, exempts “covered items” from municipal sales and use tax of 4 percent (4%) during the same period, beginning at 12:01 a.m. on the third Friday in July 2026 (July 17, 2026) and ending at twelve midnight the following Sunday (July 19, 2026).

**SECTION TWO:** This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2017-120, except that the time period shall only be specified in Section One above and not for all years thereafter.

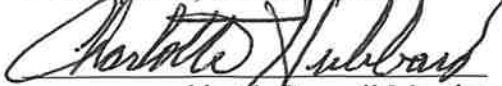
**SECTION THREE:** The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Oxford, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.


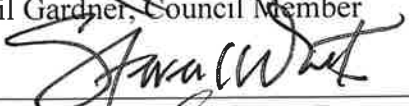

**SECTION FOUR:** This ordinance shall become effective upon its passage by the Council and by advertising as required by law.

APPROVED and ADOPTED this 14th day of April, 2026.

CITY COUNCIL OF THE CITY OF  
OXFORD, ALABAMA

  
Chris Spurlin, Council President

  
Charlotte Hubbard, Council Member

  
Phil Gardner, Council Member  
  
Steven Waits, Council Pro Tempore  
  
Mike Henderson, Council Member

APPROVED:

  
Alton Craft, Mayor

ATTEST:

  
Alan B. Atkinson, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 14<sup>th</sup> day of April, 2026, and is recorded in the official minutes of the Oxford City Council.

  
Alan B. Atkinson, City Clerk

CERTIFICATION OF PUBLICATION

I, Alan B. Atkinson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 15<sup>th</sup> day of April, 2026, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.

  
Alan B. Atkinson, City Clerk