

ORDINANCE NO. 2021-10

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, 2020, 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 2021 (July 16, 2021) and ending at twelve midnight the following Sunday (July 18, 2021).

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.

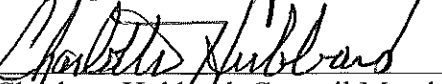
SECTION THREE: The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Oxford, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

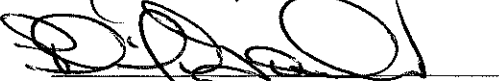
SECTION FOUR: This ordinance shall become effective upon its passage by the Council and by advertising as required by law.

APPROVED and ADOPTED this 27th day of April, 2021.

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 27th day of April, 2021, 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 30th day of April, 2021, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.


Alan B. Atkinson, City Clerk



State of Alabama Department of Revenue

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

April 5, 2021

2021 "Back-to-School" Sales Tax Holiday

July 16-18, 2021

Deadline to notify ADOR: June 16, 2021

The 2021 "Back-to-School" Sales Tax Holiday begins at 12:01 a.m. on Friday, July 16, 2021, and ends at twelve midnight on Sunday, July 18, 2021. As required by Rule 810-6-3-.65, 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 June 16, 2021. The Department will compile this information into a list of all counties and municipalities participating in the "Back-to-School" Sales Tax Holiday and issue a current publication of the list on its website at: <https://revenue.alabama.gov/sales-use/sales-tax-holidays/>. Notification of participation in the sales tax holiday may not be included in the published list if received after June 16, 2021.

Retail businesses and the public need to know whether or not your locality will participate in the 2021 "Back-to-School" Sales Tax Holiday. Please put it on your calendar to discuss and vote on this matter soon and notify the ADOR of the decision.

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 2021 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: 334-242-8916

MAIL: ALABAMA DEPARTMENT OF REVENUE

ATTN: Laura Reese

EMAIL: laura.reese@revenue.alabama.gov

Sales & Use Tax Division

Post Office Box 327900

QUESTIONS: 334-242-1443

Montgomery, Alabama 36132-7900