

ORDINANCE NO. 2022-10-17

AN ORDINANCE OF THE CITY OF ROANOKE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE LAST FULL WEEKEND OF FEBRUARY, AS AUTHORIZED BY 40-23-230 THROUGH 40-23-233, CODE OF ALABAMA 1975, GENERALLY REFERRED TO AS THE STATE SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY LEGISLATION.

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

Section 1. In conformity with the provisions in 40-23-230 through 40-23-233, Code of Alabama 1975, providing for a State Sales Tax Holiday, the City of Roanoke, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the last Friday in February 2023 (February 24, 2023) and ending at twelve midnight the following Sunday (February 26, 2023), **and on the last full weekend of February each year thereafter** until and unless annual participation is rescinded by further action of the council.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by 40-23-230 through 40-23-233, Code of Alabama 1975.

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

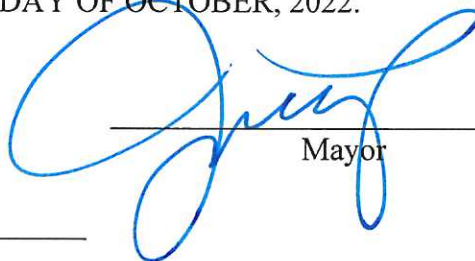
Section 4. This ordinance shall become effective on October 17, 2022.

ADOPTED AND APPROVED THIS 17TH DAY OF OCTOBER, 2022.

ATTEST:



City Clerk



Mayor

