

## **RESOLUTION NO: 21-04-27**

"Back-to-School" Sales Tax Holiday

NOW THERFORE, BE IT RESOLVED BY THE COUNCIL OF OWENS CROSS ROADS, ALABAMA, that the Town of Owens Cross Roads will resolve to participate in the annual "Back-to-School Sales Tax Holiday", until the State of Alabama shall decide not to do so, such dates for said holiday being established by the governor of Alabama each year.

This RESOLUTION repeals and replaces RESOLUTION NO. 09-02-26.

APPROVED AND ADOPTED THIS 27 DAY OF APRIL 2021.

Approved By:

Tony K. Craig, Mayor

Attest By:

Christie D. Eason, Municipal Clerk



#### **Christie Eason**

From:

Reese, Laura < Laura. Reese@revenue.alabama.gov>

Sent:

Monday, April 5, 2021 3:45 PM

To:

Christie Eason

Subject:

2021 Back-to-School Sales Tax Holiday

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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 <u>resolution</u>, <u>ordinance</u>, 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: