



## CITY OF OWENS CROSS ROADS ORDINANCE NO. 22-001

**AN ORDINANCE 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 SEVERE WEATHER PREPAREDNESS TAX HOLIDAY.**

**BE IT ORDAINED BY THE CITY COUNCIL OF OWENS CROSS ROADS, ALABAMA, AS FOLLOWS:**

**Section 1.** In conformity with the provisions of Sections 40-23-230 through 40-23-233, Code of Alabama 1975, providing for a State Sales Tax Holiday, the City of Owens Cross Roads, 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 2022 (February 25, 2022) and ending at twelve midnight the following Sunday (February 27, 2022), **and each year thereafter** until and unless annual participation is rescinded by further action of the Council.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 Owens Cross Roads, 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 take effect immediately upon its passage and publication, as provided by law.

**ADOPTED AND APPROVED THIS 25th DAY OF JANUARY, 2022.**

  
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**Tony K. Craig, Mayor**

  
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**ATTEST: Christie D. Eason, M**

**City of Owens Cross Roads, Alabama, certificate of publication.** This is to certify that Ordinance No. 22-001, Alabama, was published by posting on the City website, Facebook page, and on at least three (3) bulletin boards within t



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