

**RESOLUTION 2023-R-60**

**PROVIDING FOR THE CITY OF IRONDALE’S PARTICIPATION IN THE  
“2023 BACK-TO-SCHOOL SALES TAX HOLIDAY”**

**WHEREAS**, §40-23-210 through §40-23-213 of the *Code of Alabama (1975)* provides for a Sales Tax Holiday for the exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies; and

**WHEREAS**, §40-23-213 of the *Code of Alabama (1975)* authorizes the City of Irondale to provide for an exemption of municipal sales and use taxes for purchases of certain items covered during the same time period in which the state sales and use tax exemption is in place under the same terms, conditions, and definitions as provided for the state sales tax holiday, provided a resolution to that effect is adopted by the municipality at least thirty days prior to the sales tax holiday; and

**WHEREAS**, the City of Irondale desires to join the State of Alabama in giving a municipal sales and use tax holiday for the same period of time and under the same terms, conditions and definitions as the state sales tax holiday.

**THEREFORE, BE IT RESOLVED BY THE CITY OF IRONDALE** that all covered items as set forth in §40-23-210 of the *Code of Alabama (1975)* are hereby exempted from the payment of municipal sales and use tax during the period ***beginning at 12:01 a.m. on Friday, July 21, 2023 and ending at twelve midnight on Sunday, July 23, 2023*** as a part of the “2023 Back-to-School Sales Tax Holiday.”

**BE IT FURTHER RESOLVED** that a copy of this resolution be maintained in the Office of the City Clerk of the City of Irondale and be forwarded to the Alabama Department of Revenue.

**ADOPTED & APPROVED:** This 16th day of May, 2023.

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David Spivey, City Council President

**APPROVED:**

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James D. Stewart, Jr., Mayor

**ATTESTED:**

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Leigh Ann Allison, City Clerk

**CERTIFICATION**

I, Leigh Ann Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of a resolution adopted by the City Council of the City of Irondale at its regular meeting held on May 16th, 2023, as same appears in the minutes of record of said meeting.

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Leigh Ann Allison, City Clerk