

RESOLUTION 2025-R-212

**PROVIDING FOR THE CITY OF IRONDALE'S PARTICIPATION IN THE
"2026 Severe Weather Preparedness 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 severe weather 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.

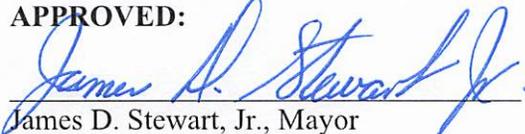
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Irondale, in regular meeting duly assembled, a quorum being present that all covered items as set forth in §40-23-210 of the *Code of Alabama (1975)* are hereby exempted from the payment of municipal sales and use tax during the period *beginning at 12:01 a.m. on Friday, February 20, 2026 and ending at twelve midnight on Sunday, February 22, 2026* as a part of the "2025 Severe Weather 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 4th day of November 2025.

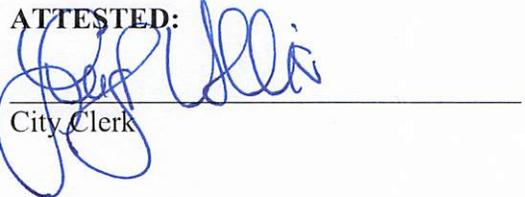
City Council President

APPROVED:



James D. Stewart, Jr., Mayor

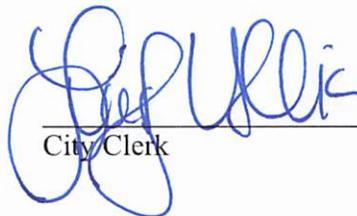
ATTESTED:



City Clerk

CERTIFICATION

I, Leigh 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 November 4th, 2025, as same appears in the minutes of record of said meeting.

A handwritten signature in blue ink, appearing to read "Leigh Allison", is written over a horizontal line.

City Clerk

October 27, 2025

FINAL REMINDER

IMPORTANT

RESPONSE REQUIRED

IMPORTANT

**2026 Severe Weather Preparedness Tax Holiday
February 20-22, 2026**

Deadline to notify ADOR: November 20, 2025

The 2026 Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 20, 2026, and ends at twelve midnight on Sunday, February 22, 2026. As required by the Sales Tax Holiday for Severe Weather Preparedness Rule, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Severe Weather Preparedness Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before November 20, 2025. The Department will compile this information into a list of all counties and municipalities participating in the Severe Weather Preparedness Tax Holiday and issue a current publication of the list on its website at: <https://revenue.alabama.gov/sales-use/sales-tax-holidays>

Your taxpayers want to know if your locality will participate in the 2026 Weather Preparedness Tax Holiday.

ACTION REQUIRED:

Please put it on your calendar to discuss and vote on this matter soon and notify the ADOR of the decision before November 20, 2025.

Participating? - Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.
(Sample Ord/Res here: <https://revenue.alabama.gov/sales-use/local-government-forms/>)

Not Participating? - It is important that you inform us via email, fax, or letter of that fact.

Taxpayers 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 copies of resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-242-8916

MAIL: ALABAMA DEPARTMENT OF REVENUE
Attention: Local Tax Unit, Room 4138
Sales & Use Tax Division

