

ORDINANCE NO. 716-2025

AN ORDINANCE EXEMPTING CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE LAST FULL WEEKEND OF FEBRUARY 2026, AS AUTHORIZED BY THE ALABAMA SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY LEGISLATION

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

Section 1. In conformity with the provisions of Act No. 2012-256, as amended, enacted by the Alabama Legislature during the 2012 Regular Session, providing for a State Sales Tax Holiday, the City of Spanish Fort, Alabama, exempts “covered items” from the 1½% municipal sales and use tax during the same period, beginning at 12:01 a.m. on the last Friday in February, 2026 (February 20, 2026) and ending at twelve o’clock midnight on the following Sunday (February 22, 2026).

Section 2. This Ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act No. 2012-256, except that the time period shall only be as specified in Section 1 above and not for all years thereafter.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this Ordinance under the seal of the City of Spanish Fort, 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 upon adoption.

ADOPTED and APPROVED this ____ day of _____, 2025.

Michael M. McMillan
Mayor

ATTEST:

Rebecca A. Gaines, CMC
City Clerk