

ORDINANCE NO. 703-2025

AN ORDINANCE EXEMPTING CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD WEEKEND OF JULY 2025, AS AUTHORIZED BY THE STATE BACK-TO-SCHOOL 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 *Code of Alabama* (1975) § 40-23-210 through § 40-23-213, providing for a State Back-to-School 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 third Friday in July 2025 (July 18, 2025) and ending at twelve o’clock midnight on the following Sunday (July 20, 2025).

Section 2. This Ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by *Code of Alabama* (1975) § 40-23-210 through § 40-23-213, 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