STATE OF ALABAMA	)
COUNTY OF BALDWIN	)

## RESOLUTION #2025-136 OF THE BALDWIN COUNTY COMMISSION

## **BACK TO SCHOOL SALES TAX HOLIDAY 2025**

KNOW ALL MEN BY THESE PRESENTS, THAT, WHEREAS, <u>Code of Alabama</u>, 1975 as amended, §40-23-210 through §40-23-213 and Act No. 2017-120, provides for exemption of certain covered items from State sales and use tax during the third full weekend in July of each year and, furthermore, §40-23-213, authorizes any County or Municipality to provide for the exemption of certain covered items from local sales and use tax during the third full weekend in July of each year; and

WHEREAS, §40-23-210 through §40-23-213 and Act No. 2017-120 is commonly known as a "Sales Tax Holiday" in the State of Alabama, said "Sales Tax Holiday" commencing at 12:01 a.m. on the third Friday in July of each year and expiring at twelve midnight the following Sunday; and

WHEREAS, in 2025 the third full weekend in July remains July 18-20, 2025; and

WHEREAS, the Baldwin County Commission is desirous to provide for said "Sales Tax Holiday" to exempt covered items as defined in §40-23-210 from all County sales and use taxes for the third full weekend in July 2025; and

WHEREAS, today's Regular meeting of the Baldwin County Commission, held May 20, 2025, is at least thirty (30) days prior to the third full weekend in July 2025; now therefore

BE IT RESOLVED, BY THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, that pursuant to the <u>Code of Alabama</u>, 1975 as amended, §40-23-213, the Baldwin County Commission, by and through this resolution, hereby exempts covered items defined by §40-23-210 from all County sales and use taxes with said exemption commencing at 12:01 a.m. on the third Friday in July 2025 (July 18, 2025) and expiring at twelve midnight the following Sunday in July 2025 (July 20, 2025).

DONE, under the Seal of Baldwin County, Alabama, as affixed on this the 20th day of May 2025.

Commissioner Matthew P. McKenzie, Chairman

**Baldwin County Commission** 

ATTEST:

Roger H. Rendleman, County Administrator

**Baldwin County Commission** 

