

BALDWIN COUNTY COMMISSION AGENDA ACTION FORM

Meeting Type:	Baldwin County Commission – Work Session
Meeting Date:	11/22/2016
Placement of Item on the Agenda:	FINANCE/ACCOUNTING
Item Status:	New
Submitted By:	Debbie West
From:	Kimberly Creech, Clerk/Treasurer
ITEM TITLE	
Resolution #2017-034 - Severe Weather Preparedness Tax Holiday 2017	
STAFF RECOMMENDATION	
Adopt Resolution #2017-034 of the Baldwin County Commission which exempts items in conformity with the provisions in §40-23-230 through §40-23-233 <u>Code of Alabama</u> (1975) [Act No. 2012-256], from all County Sales and Use Taxes with said exemption commencing at 12:01 a.m. on the last Friday in February, 2017, (February 24, 2017) and expiring at twelve midnight on the following Sunday in February, 2017, (February 26, 2017).	
BACKGROUND INFORMATION	
Previous Commission Action/Background Information:	Yes
Date(s) of Previous Commission Action:	December 1, 2015
<p>The Baldwin County Commission adopted a similar resolution (#2016-021) on December 1, 2015, for the 2016 Severe Weather Preparedness Tax Holiday for the last full weekend of February 26-28, 2016.</p> <p>On April 26, 2012, the State Legislature passed and Governor Bentley signed Act. 2012-256 exempting certain "covered items" from the State Sales and Use Tax during the first full weekend of July, 2012, and commencing at 12:01 a.m. on Friday, July 6, 2012 and ending at twelve midnight on July 8, 2012.</p> <p>The attached resolution meets the requirements of §40-23-233.</p>	
FINANCIAL IMPACT	
Does the recommendation have a financial impact?	Yes
Total cost of recommendation?	Amount Undeterminable

Are there funds budgeted for this recommendation?	Yes
Budget line item(s) to be used:	
Balance remaining in the line item after recommended expenditure:	
Does the recommendation create a need for continued funding which is not included in the current budget?	No
How will this funding requirement be met in the future?	N/A
LEGAL IMPACT	
Are there any legal documents required to be executed if this recommendation is approved?	No
ADVERTISING REQUIREMENTS	
Is advertising required for this recommendation?	No
CONSISTENCY WITH B.C. STRATEGIC PLAN - 2006-2016	
Is the recommendation applicable to the goals set forth in the Strategic Plan?	No
What is the justification for approving the recommendation?	N/A
POLICY IMPACT	
Is the recommendation consistent with Commission Policy?	No
Reason:	N/A
PERSONNEL IMPACT	
Does the recommendation have personnel impact?	No
IMPLEMENTATION	
Is implementation for this item time sensitive?	Yes
Required Action and Time Line for Implementation:	Deadline to submit certified copy of Resolution No. 2017-034 to Alabama Department of Revenue: <u>January 24, 2017</u>
Department(s)/Individual(s) responsible for follow up activities and specific actions required:	Administrative Staff to send correspondence and Resolution No. 2017-034 to the following: Alabama Department of Revenue Attention: Wanda Robbins, Room 4311

	<p>Sales & Use Tax Division Post Office Box 327900 Montgomery, AL 36132-7900</p> <p>cc: Heather Gwynn, Sales & Use Tax Coordinator / File</p>
ATTACHMENTS	
<ol style="list-style-type: none"> 1. Code of Alabama, 40-23-230 through 40-23-233.pdf 2. AL Dept of Revenue Rule 810-6-3-.66.pdf 3. Quick Reference of Exempt Items.pdf 4. Letter from Board of Education in Support of Tax Holiday.pdf 5. Resolution 2017-034.docx 	
APPROVALS	
Budget	Christie Davis 11/15/2016 4:15:33 PM
Personnel	
Administration	Anu Gary 11/16/2016 11:22:59 AM
Chairman and County Administrator	Chris Elliott 11/16/2016 4:21:58 PM