

## BALDWIN COUNTY COMMISSION AGENDA ACTION FORM

<b>Meeting Type:</b>	Baldwin County Commission – Regular
<b>Meeting Date:</b>	12/06/2016
<b>Placement of Item on the Agenda:</b>	CONSENT AGENDA: - FINANCE AND ACCOUNTING
<b>Item Status:</b>	New
<b>Submitted By:</b>	Debbie West
<b>From:</b>	Kimberly Creech, Clerk/Treasurer
<b>ITEM TITLE</b>	
Resolution #2017-034 - Severe Weather Preparedness Tax Holiday 2017	
<b>STAFF RECOMMENDATION</b>	
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 Code of Alabama (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).	
<b>BACKGROUND INFORMATION</b>	
<b>Previous Commission Action/Background Information:</b>	Yes
<b>Date(s) of Previous Commission Action:</b>	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>	
<b>FINANCIAL IMPACT</b>	
<b>Does the recommendation have a financial impact?</b>	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
<b>LEGAL IMPACT</b>	
Are there any legal documents required to be executed if this recommendation is approved?	No
<b>ADVERTISING REQUIREMENTS</b>	
Is advertising required for this recommendation?	No
<b>CONSISTENCY WITH B.C. STRATEGIC PLAN - 2006-2016</b>	
Is the recommendation applicable to the goals set forth in the Strategic Plan?	No
What is the justification for approving the recommendation?	N/A
<b>POLICY IMPACT</b>	
Is the recommendation consistent with Commission Policy?	No
Reason:	N/A
<b>PERSONNEL IMPACT</b>	
Does the recommendation have personnel impact?	No
<b>IMPLEMENTATION</b>	
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

	Sales & Use Tax Division Post Office Box 327900 Montgomery, AL 36132-7900  cc: Heather Gwynn, Sales & Use Tax Coordinator / File
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**ATTACHMENTS**

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**

<b>Budget</b>	Ronald Cink 11/30/2016 4:50:34 PM
<b>Personnel</b>	
<b>Administration</b>	Keri Green 11/30/2016 4:53:26 PM
<b>Chairman and County Administrator</b>	Keri Green 11/30/2016 4:54:37 PM