

STATE OF ALABAMA
COUNTY OF DEKALB
TOWN OF GERALDINE

RESOLUTION NO. 2016-04-04-B

**2016 "Back-to-School" Sales Tax Holiday
August 5-7, 2016
And Each Year Thereafter**

A RESOLUTION OF THE TOWN OF GERALDINE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX BEGINNING AT 12:01 AM ON FRIDAY, AUGUST 5, 2016 AND ENDING AT TWELVE MIDNIGHT ON SUNDAY, AUGUST 9, 2016 AND FOR EACH YEAR THEREAFTER, THE SALES TAX HOLIDAY BEGINS AT 12:01 A.M. ON THE FIRST FRIDAY IN AUGUST AND ENDS AT TWELVE MIDNIGHT THE FOLLOWING SUNDAY.

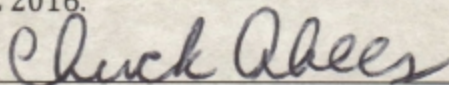
BE IT ORDAINED BY THE TOWN OF GERALDINE, ALABAMA AS FOLLOWS:

Section 1. In conformity with the provisions of Act 2006-574 enacted by the Alabama Legislature, providing for a Back-to-School Sales Tax Holiday, the Town of Geraldine, Alabama, exempts "covered items" (list of items attached) from municipal sales and use tax during the period, beginning at 12:01 am on Friday, August 5, 2016 and ending at twelve midnight on Sunday, August 7, 2016 and for each year thereafter, the sales tax holiday begins at 12:01 a.m. on the first Friday in August and ends at twelve midnight the following Sunday.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574.

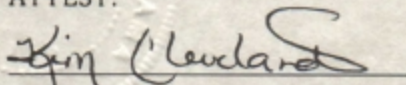
Section 3. The Town Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the Town of Geraldine, Alabama and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

ADOPTED AND APPROVED THIS 4th DAY OF APRIL 2016.

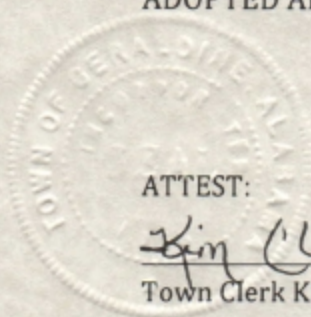


Mayor Chuck Ables

ATTEST:



Town Clerk Kim Cleveland





2016 SALES TAX HOLIDAY

Alabama will hold its eleventh annual sales tax holiday, beginning Friday, August 5, 2016 at 12:01 a.m. and ending Sunday, August 7, 2016 at 12 midnight, giving shoppers the opportunity to purchase certain school supplies, computers and clothing free of state sales tax. Local sales tax may apply.

For more information, contact us 8:00 a.m. – 5:00 p.m., CST Monday through Friday 334-242-1490 or 866-576-6531

Table with 3 columns: Clothing Accessories, Protective Equipment, and Sport or Recreational Equipment. Includes sections for EXEMPT and TAXABLE items.

COMPUTERS, COMPUTER SOFTWARE, & SCHOOL COMPUTER SUPPLIES -**A single purchase with a sales price of \$750 or Less****EXEMPT:**

COMPUTERS – For purposes of the exemption, a computer may include a laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package. Computer parts and devices not sold as part of a package with the CPU, will not qualify for the exemption.

COMPUTER SOFTWARE

SCHOOL COMPUTER SUPPLIES – An item commonly used by a student in a course of study in which a computer is used – All inclusive list includes:

- Computer Storage Media; diskettes, compact disks
- Handheld electronic schedulers, except devices that are cellular phones
- Personal digital assistants, except devices that are cellular phones
- Computer Printers
- Printer Supplies for Computers (printer paper, printer ink)

TAXABLE:

- Furniture
- Any systems, devices, software, peripherals designed or intended primarily for recreational use, or
- Video games of a non-educational nature

**SCHOOL SUPPLIES, SCHOOL ART SUPPLIES & SCHOOL INSTRUCTIONAL MATERIAL -
Sales Price of \$50 or Less, per item (Noncommercial Purchases)**

EXEMPT:**SCHOOL SUPPLIES - All Inclusive List:**

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| <ul style="list-style-type: none"> • Binders • Blackboard Chalk • Book Bags • Calculators • Cellophane Tape • Compasses • Composition Books • Crayons • Erasers • Folders (expandable, pocket, plastic & manila) • Glue, paste, and paste sticks | <ul style="list-style-type: none"> • Highlighters • Index Cards • Index Card Boxes • Legal Pads • Lunch Boxes • Markers • Notebooks • Paper (loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper) | <ul style="list-style-type: none"> • Pencil Boxes & Other School Supply Boxes • Pencil Sharpeners • Pencils • Pens • Protractors • Rulers • Scissors • Writing Tablets |
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SCHOOL ART SUPPLIES - All Inclusive List:

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| <ul style="list-style-type: none"> • Clay & Glazes • Paints (Acrylic, Tempora & Oil) • Paintbrushes for artwork | <ul style="list-style-type: none"> • Sketch and Drawing Pads • Watercolors |
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SCHOOL INSTRUCTIONAL MATERIAL – All Inclusive List: (Written material commonly used by a student in a course of study as a reference and to learn the subject being taught)

- Reference Maps and Globes
- Required Textbooks on an official school book list with a sales price of more than \$30 and less than \$50

BOOKS – Sales Price of \$30 or Less, per book (Noncommercial Purchases)**EXEMPT:**

BOOKS - The term book is defined as a set of printed sheets bound together and published in a volume with an ISBN number.

TAXABLE:

- Magazines
- Newspapers
- Periodicals
- Any Other Document Printed or Offered for Sale in a Non-Bound Form