

## ORDINANCE NO. 2015-002

AN ORDINANCE OF THE CITY OF VINCENT, ALABAMA TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE FIRST FULL WEEKEND OF AUGUST, AS AUTHORIZED BY ACT 2006-574, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION

BE IT ORDAINED BY THE CITY COUNCIL OF VINCENT, ALABAMA, AS FOLLOWS:


**Section 1.** In conformity with the provisions Act 2006-574 enacted by the Alabama Legislature during the 2006 Regular Session, providing for a State Sales Tax Holiday, the City of Vincent, Alabama, exempts "covered items" from municipal sales and use tax during the same period.


**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 City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Vincent, 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 on June 2, 2015, and shall remain in effect until such further date as the council deems the sales tax holiday to not be in the best interest of the City of Vincent.

ADOPTED AND APPROVED THIS THE 2<sup>ND</sup> DAY OF JUNE, 2015

  
\_\_\_\_\_  
Ray McAllister, Mayor

ATTEST:   
\_\_\_\_\_  
Joy Marler, CMC, City Clerk



# City of Vincent

P. O. Box 49  
Vincent, Alabama 35178

Mayor  
Ray McAllister, CMO  
City Clerk  
Joy R. Marler, CMC  
Court Clerk/Magistrate  
Edna Greene

Council Members  
Larry King  
Bridgette Jordan-Smith, CMO  
Johnny Edwards  
Ralph B. Kimble, Jr.  
Bruce Hamilton

**Ordinance Number: 2015-002**

## CITY OF VINCENT CLERK'S CERTIFICATION OF ORDINANCE PUBLICATION

I hereby certify that the above and foregoing Ordinance No. 2015-002 State Sales Tax Holiday was published by me by posting copies thereof on the 3<sup>rd</sup> day of June, in three public places within the limits of the City of Vincent, to-wit, the City Hall, Vincent Water Board and Vincent Library in the City, and that said copies remained so posted for a period of (30) thirty days.

In Witness Whereof, I have hereunto set my hand and affixed the official corporate seal of the City of Vincent, Alabama this 2<sup>nd</sup> day of June, 2015.

SEAL



A handwritten signature in black ink, appearing to read "Joy Marler", written over a horizontal line.

Joy Marler, CMC  
Vincent City Clerk

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

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|--|--|
| <ul style="list-style-type: none"> <li>• Clay &amp; Glazes</li> <li>• Paints (Acrylic, Tempora &amp; Oil)</li> <li>• Paintbrushes for artwork</li> </ul> | <ul style="list-style-type: none"> <li>• Sketch and Drawing Pads</li> <li>• Watercolors</li> </ul> |
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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

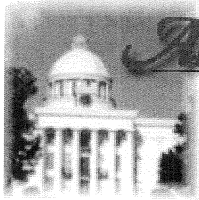
**BOOKS – Sales Price of \$30 or Less, per book (Noncommercial Purchases)**

**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



### 2015 SALES TAX HOLIDAY

Alabama will hold its tenth annual sales tax holiday, beginning Friday, August 7, 2015 at 12:01 a.m. and ending Sunday, August 9, 2015 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

CLOTHING - \$100 or Less, per article of clothing		
EXEMPT:		
Includes all human wearing apparel suitable for general use - Not an all-inclusive list		
<ul style="list-style-type: none"> <li>• Belts</li> <li>• Boots</li> <li>• Caps</li> <li>• Coats</li> <li>• Diapers</li> <li>• Dresses</li> <li>• Gloves</li> <li>• Gym Suits</li> <li>• Hats</li> </ul>	<ul style="list-style-type: none"> <li>• Hosiery</li> <li>• Jackets</li> <li>• Jeans</li> <li>• Neckties</li> <li>• Pajamas</li> <li>• Pants</li> <li>• Raincoats</li> <li>• Robes</li> <li>• Sandals</li> </ul>	<ul style="list-style-type: none"> <li>• Scarves</li> <li>• School Uniforms</li> <li>• Shirts</li> <li>• Shoes</li> <li>• Shorts</li> <li>• Socks</li> <li>• Sneakers</li> <li>• Underwear</li> </ul>
TAXABLE:		
<b>Clothing Accessories:</b> <ul style="list-style-type: none"> <li>• Belt Buckles (sold separately)</li> <li>• Briefcases</li> <li>• Cosmetics</li> <li>• Costume masks (sold separately)</li> <li>• Hair Notions (barrettes, hair bows, etc)</li> <li>• Handbags</li> <li>• Handkerchiefs</li> <li>• Jewelry</li> <li>• Patches &amp; Emblems (sold separately)</li> <li>• Sewing Equipment &amp; Supplies (pins (patterns, scissors, tape measures, etc)</li> <li>• Sewing Materials (thread, fabric, buttons, zippers, etc)</li> <li>• Sun glasses, eye glasses, contacts (prescription or nonprescription)</li> <li>• Umbrellas</li> <li>• Wallets</li> <li>• Watches</li> <li>• Wigs &amp; hair pieces</li> </ul>	<b>Protective Equipment:</b> <ul style="list-style-type: none"> <li>• Breathing Masks</li> <li>• Clean Room Apparel &amp; Equipment</li> <li>• Ear &amp; Hearing Protectors</li> <li>• Face Shields</li> <li>• Hard Hats</li> <li>• Helmets</li> <li>• Paint or Dust Respirators</li> <li>• Protective Gloves</li> <li>• Safety Glasses &amp; Goggles</li> <li>• Safety Belts</li> <li>• Tool Belts</li> <li>• Welders Gloves &amp; Masks</li> </ul>	<b>Sport or Recreational Equipment:</b> <ul style="list-style-type: none"> <li>• Ballet or Tap Shoes</li> <li>• Band Instruments</li> <li>• Cleated or Spiked Athletic Shoes</li> <li>• Gloves (baseball, bowling, boxing, hockey, golf, etc)</li> <li>• Goggles</li> <li>• Hand &amp; Elbow Guards</li> <li>• Life Preserves &amp; Vests</li> <li>• Mouth Guards</li> <li>• Roller &amp; Ice Skates</li> <li>• Shin Guards</li> <li>• Shoulder Pads</li> <li>• Ski Boots</li> <li>• Waders</li> <li>• Wetsuits &amp; Fins</li> </ul>