ORDINANCE NO. 2059

AN ORDINANCE AMENDING THE NORTHPORT CODE TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX FROM 12:01 A.M. ON FRIDAY, FEBRUARY 26, 2021 AND ENDING TWELVE MIDNIGHT ON SUNDAY, FEBRUARY 28, 2021 AS AUTHORIZED BY ACT 2012-256, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHPORT AS FOLLOWS:

1. Section 66-78 of the Code of Ordinances of the City of Northport is amended as follows:

Section 66-78. Sales Tax Holiday

(a) In conformity with the provisions Act 2012-256 enacted by the Alabama Legislature during the 2012 Regular Session, providing for a State Sales Tax Holiday, the City of Northport exempts “covered items” from municipal sales tax during the same period, beginning at 12:01 a.m. on Friday, February 26, 2021 and ending at twelve midnight the following Sunday, February 28, 2021.

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2012-256, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.

2. Section 66-79 of the Code of Ordinances of the City of Northport is amended as follows:

Section 66-79 Use Tax Holiday

(a) In conformity with the provisions of Act 2012-256, enacted by the Alabama Legislature during the 2012 Regular Session, providing for a State Sales Tax Holiday, the City of Northport exempts “covered items” from municipal use tax during the same period, beginning at 12:01 a.m. on Friday, February 26, 2021 and ending at twelve midnight the following Sunday, February 28, 2021.

(b) This section shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2012-256, except that the time period shall only be as specified in subsection (a) and not for all years thereafter.
IT IS FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTHPORT, ALABAMA AS FOLLOWS:

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

4. This Ordinance shall become effective on December 2020.


CITY COUNCIL OF THE
CITY OF NORTHPORT, ALABAMA

BY:
Jeff Hogg, Its President

ATTEST:
Warren H. McCollum, Intern City Administrator / City Clerk

APPROVED this the 14th day of December , 2020.
Bobby Herndon, Mayor

I hereby certify that the above and foregoing Ordinance was published in The Northport Gazette on the 23rd day of December , 2020.

Warren H. McCollum
City Administrator / Clerk

First Reading: November 16, 2020
By: Hogg
Second Reading: December 14, 2020
Motion By: Bobo
Second By: Dykes
Published: December 23, 2020