

## **Resolution No. 1399**

**RESOLUTION TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE WEEKEND OF FEBRUARY 20, 2026, THROUGH FEBRUARY 22, 2026, AS AUTHORIZED BY ACT 2012-256, GENERALLY REFERRED TO AS THE "2026 SEVERE WEATHER PREPAREDNESS TAX HOLIDAY"**

*WHEREAS, during its 2012 Regular Session, the Alabama Legislature enacted Act No. 2012-256, providing an exemption of the state sales and use tax for certain "covered items", and,*

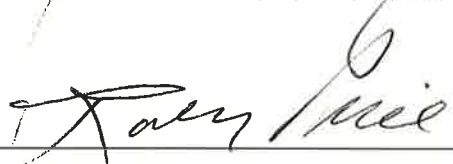
*WHEREAS, Act No. 2012-256 authorizes the City Council to provide for an exemption of city sales and usage taxes for purchases of items covered by the Act during the same time period in which the state sales and use tax exemption is in place, provided a resolution is adopted and the Alabama Department of Revenue is notified timely, and,*

*WHEREAS, the Winfield City Council has affirmatively voted to grant the exemption of the City's sales and use tax on purchases covered by Act No. 2012-256 from 12:01 a.m. on Friday, February 20, 2026, and ending at 12:00 midnight on Sunday, February 22, 2026.*


**NOW, THEREFORE BE IT RESOLVED BY THE WINFIELD CITY COUNCIL, in conformity with the provisions of Act no. 2012-256 enacted by the Alabama Legislature providing for a State Sales Tax Holiday, the City of Winfield, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on Friday, February 20, 2026 and ending at 12:00 midnight on Sunday, February 22, 2026.**

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the July 15, 2026, meeting of the Winfield City Council and certified copy of said Resolution be immediately forwarded to the Alabama Department of Revenue in compliance with the Code of Alabama 1975 11-51-210(e).

**IN WITNESS THEREOF,** the Winfield City Council has caused this Resolution to be executed in its name and on its behalf by its mayor on this the 15<sup>th</sup> day of July 2026.

  
Randy Price, Mayor

ATTEST:

  
Angie Oliver, City Clerk

