

AN ORDINANCE OF THE CITY OF PHENIX CITY, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING FEBRUARY, 2026, AS AUTHORIZED BY ACT 2012-256, GENERALLY REFERRED TO AS THE SEVERE WEATHER PREPAREDNESS TAX HOLIDAY.

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

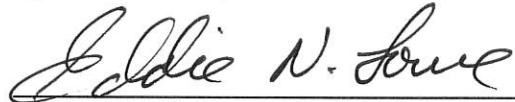
**SECTION 1:** In conformity with the provisions Act 2012-256 enacted by the Alabama Legislature during the 2012 Regular Session, providing for a State Sales and Use Tax Holiday, the City of Phenix City, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on Friday, February 20, 2026 and ending at twelve midnight Sunday, February 22, 2026.


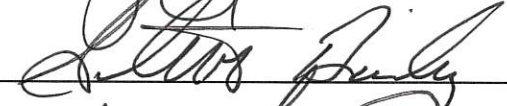

**SECTION 2:** This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2012-256.


**SECTION 3:** The City Clerk of the City of Phenix City, Alabama is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Phenix City, 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 upon publication in The Citizen of East Alabama.

PASSED, APPROVED AND ADOPTED this 18th day of November, 2025.

  
MAYOR

  
MEMBERS OF THE CITY COUNCIL OF  
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:

  
CITY CLERK

**Shannon Davis**

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**From:** Spears, Pamela <Pamela.Spears@revenue.alabama.gov>  
**Sent:** Sunday, September 7, 2025 2:29 PM  
**To:** Labrita King Copeland  
**Subject:** REMINDER 2026 SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY

September 7, 2025

**REMINDER**

**IMPORTANT**

**RESPONSE REQUIRED**

**IMPORTANT**

**2026 Severe Weather Preparedness Tax Holiday  
February 20-22, 2026**

**Deadline to notify ADOR: November 20, 2025**

The 2026 Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 20, 2026, and ends at twelve midnight on Sunday, February 22, 2026. As required by the Sales Tax Holiday for Severe Weather Preparedness Rule, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Severe Weather Preparedness Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before November 20, 2025. The Department will compile this information into a list of all counties and municipalities participating in the Severe Weather Preparedness Tax Holiday and issue a current publication of the list on its website at: <https://revenue.alabama.gov/sales-use/sales-tax-holidays>

**Your taxpayers want to know if your locality will participate  
in the 2026 Severe Weather Preparedness Tax Holiday.**

**ACTION REQUIRED:**

**Please put it on your calendar to discuss and vote on this matter soon and notify the ADOR of the decision before November 20, 2025.**

**Participating?** - Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.  
(Sample Ord/Res here: <https://revenue.alabama.gov/sales-use/local-government-forms/>)

**Not Participating?** - It is important that you inform us via email or mail of that fact.

Taxpayers rely on the list provided by the Department of Revenue and the Department cannot post a locality's participation status based on assumption; notification of nonparticipation or copies of resolution/ordinance from the locality is required.

**Notification can mailed or emailed:**

**MAIL:** ALABAMA DEPARTMENT OF REVENUE  
Attention: Local Tax Unit, Room C655  
Sales & Use Tax Division  
Post Office Box 327900

**Montgomery, Alabama 36132-7900**

**EMAIL:        [localtaxunit@revenue.alabama.gov](mailto:localtaxunit@revenue.alabama.gov) or [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov)**

**QUESTIONS: 334-242-8300 or 334-242-1443**