

ORDINANCE NO. 2026- 02

AN ORDINANCE OF THE CITY OF PHENIX CITY, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD FULL WEEKEND OF JULY, 2026, AS AUTHORIZED BY ACT 2017-120, GENERALLY REFERRED TO AS THE NEW "BACK-TO-SCHOOL" STATE SALES 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 2017-120 enacted by the Alabama Legislature during the 2017 Regular Session, providing for a State Sales 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, July 17, 2026 and ending at twelve midnight Sunday, July 19, 2026.

**SECTION 2:** This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2017-120.

**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 17<sup>th</sup> day of March, 2026.

*Eddie N. Lowe*  
MAYOR

*[Signature]*

*[Signature]*

*V.C. [Signature]*

-----

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

ATTEST:  
*[Signature]*  
CITY CLERK