

RESOLUTION NO. 2026-226-R

A RESOLUTION EXEMPTING PROCEEDS FROM THE SALE OF HEARING INSTRUMENTS FROM THE CITY OF MADISON'S SALES AND USE TAX

WHEREAS, pursuant to Section 40-23-4(a)(55) of the Code of Alabama (1975), the State of Alabama has enacted a sales and use tax exemption on the gross proceeds from the sale of hearing instruments, which exemption is effective through September 30, 2029; and

WHEREAS, the City Council of the City of Madison, Alabama seeks to further exempt all gross proceeds from the sale and use of hearing instruments from the City of Madison Sales and Use Tax.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Madison, Alabama, as follows:

Section 1. The City hereby exempts all proceeds from the sales and use of hearing instruments, as defined in Section 34-14-1 of the *Code of Alabama* (1975), from the City of Madison, Alabama's Sales and Use Tax.

Section 2. This Resolution shall not go into effect until September 1, 2026, and shall remain in effect until August 31, 2029.

Section 3. A certified copy of this Resolution shall be forwarded to the Alabama Department of Revenue in compliance with Section 40-23-4.01 of the *Code of Alabama* (1975).

BE IT FURTHER RESOLVED that this Resolution shall be incorporated into the Madison City Code in Chapter 16 Article I as Section 16-7 titled "Exemptions; Certain Sales."

READ, PASSED, AND ADOPTED at a regularly scheduled meeting of the City Council of the City of Madison, Alabama, on this the 22nd day of June, 2026.

**Maura Wroblewski, President,
Madison City Council**

ATTEST:

Lisa D. Thomas, City Clerk-Treasurer

APPROVED this ____ day of _____ 2026.

**Ranae Bartlett, Mayor
City of Madison, Alabama**