

**ORDINANCE NO. 2024-206**

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

**WHEREAS**, effective October 1, 2024, and ending September 30, 2029, the State of Alabama has enacted a tax exemption excluding all gross proceeds from the sale and use of hearing instruments from the State of Alabama Sales and Use Taxes; 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.

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

**Section 1:** In conformity with Alabama Code Section 40-23-4(a)(55), the City hereby exempts all proceeds from the sales and use of hearing instruments, as defined in Alabama Code Section 34-14-1, from the City of Madison, Alabama's Sales and Use Tax effective October 1, 2024 and ending September 30, 2029.

**Section 2:** The City Clerk is hereby authorized and directed to certify a copy of this Ordinance under the seal of the City of Madison, Alabama, and to forward said certified copy to the Alabama Department of Revenue.

**Section 3:** Section 1 of this ordinance shall be codified in the Madison City Code as a new Section 16-7 entitled "Hearing Aid Exemption from Sales and Use Tax"

**Section 4:** If any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

**READ, ADOPTED AND APPROVED THIS 22<sup>nd</sup> DAY OF JULY 2024.**

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*Ranae Bartlett, City Council President*  
City of Madison, Alabama

**ATTEST:**

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*Lisa D. Thomas, City Clerk-Treasurer*  
City of Madison, Alabama

APPROVED this \_\_\_ day of July 2028.

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*Paul Finley, Mayor*  
**City of Madison, Alabama**