



## City of Foley, AL

### Signature Copy

407 E. Laurel Avenue  
Foley, AL 36535

**Ordinance: 24-2030-ORD**

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**File Number: 24-0571**

**Enactment Number: 24-2030-ORD**

An Ordinance Exempting Proceeds From The Sale Of Hearing Instruments From The City of Foley'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 Foley, Alabama seeks to further exempt all gross proceeds from the sale and use of hearing instruments from the City of Foley Sales and Use Tax.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FOLEY, 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 Foley, 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 Foley, 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 City of Foley Code of Ordinances as a new Section 5-57 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.

PASSED, APPROVED AND ADOPTED this 16th day of September 2024.

**President's Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**Attest by City Clerk** \_\_\_\_\_

**Date** \_\_\_\_\_

**Mayor Signature** \_\_\_\_\_

**Date** \_\_\_\_\_