

1 SB136
2 180466-1
3 By Senator Melson
4 RFD: Finance and Taxation Education
5 First Read: 09-FEB-17

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8 SYNOPSIS: Under current law, the school items annual
9 sales tax holiday is held during the period from
10 12:01 a.m. on the first Friday in August of each
11 year and ending at 12 midnight the following
12 Sunday. This bill changes the annual school items
13 sales tax holiday to the third weekend in July to
14 be conducive with school year start dates.

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16 A BILL
17 TO BE ENTITLED
18 AN ACT

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20 To amend Sections 40-23-211 and 40-23-213 of the
21 Code of Alabama 1975, relating to the tax exemption on covered
22 items during the school items annual sales tax holiday.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Sections 40-23-211 and 40-23-213, Code of
25 Alabama 1975 are hereby amended as follows:

26 "§40-23-211.

1 "Covered items, as defined herein, are exempted from
2 paying the state sales and use tax during the period from
3 12:01 a.m. on the ~~first~~third Friday in ~~August~~ July of each
4 year and ending at 12 midnight the following Sunday. Items
5 normally sold in pairs shall not be separated to qualify for
6 the exemption provided for in this article.

7 "§40-23-213.

8 "Any county or municipality may, by resolution or
9 ordinance adopted at least 30 days prior to the ~~first~~ third
10 full weekend of ~~August~~ July, provide for the exemption of
11 covered items from paying county or municipal sales and use
12 taxes during a period commencing at 12:01 a.m. on the ~~first~~
13 third Friday in ~~August~~ July of each year and ending at 12
14 midnight the following Sunday under the same terms,
15 conditions, and definitions as provided for the state sales
16 tax holiday. Notwithstanding the foregoing, a county or
17 municipality is prohibited from providing such an exemption
18 during any other period of the year."

19 Section 2. This act shall become effective
20 immediately upon its passage and approval by the Governor, or
21 its otherwise becoming law.