

HB360 INTRODUCED



1 HB360

2 HGHR63-1

3 By Representatives Sells, Ingram, Shaw, Lipscomb, Oliver,

4 Hurst, Sorrells, Marques, Brown, Smith, Rehm, Whorton,

5 Wadsworth, Bolton, Brinyark, Myrex, Moore (P), Faulkner, Crow,

6 Pettus, Kirkland, Underwood, Wilcox, Bedsole, Harrison,

7 Butler, Robertson, Hammett, Allbright, Yarbrough, Colvin,

8 Rigsby, DuBose, Shaver, Kiel, Givan, Pringle, Hulsey, Robbins,

9 Lomax, Lee, Clouse, Crawford, Whitt, Paramore, Carns, Mooney,

10 Easterbrook, Fincher, Stubbs, Starnes, Travis, Lamb, Shirey,

11 Givens, Holk-Jones, Lovvorn, Stringer

12 RFD: Ways and Means Education

13 First Read: 29-Jan-26



SYNOPSIS:

This bill would create the Second Amendment Sales Tax Holiday to occur annually the last weekend in August, during which the gross proceeds from the sale of ammunition, firearms, and firearm accessories are exempt from state sales and use tax.

This bill would also allow municipalities and counties to opt in to the sales tax holiday.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to create the Second Amendment Sales Tax Holiday; to exempt the gross proceeds from the sale of certain items from state sales and use tax during the sales tax holiday; and to provide local opt in provisions for the sales tax holiday.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) The sales tax holiday created by this act shall be known as the Second Amendment Sales Tax Holiday.

(b) For the purposes of this act, the following terms have the following meanings:



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(1) AMMUNITION. Cartridge cases, primers, bullets, or propellant powder designed for use in any firearm.

(2) FIREARMS. A shotgun, rifle, pistol, revolver, or other handgun.

(3) HUNTING SUPPLIES. Tangible personal property used for hunting, limited to archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts, slings, and suppressors.

(c) The gross proceeds from the purchases of ammunition, firearms, and hunting supplies are exempt from the state sales and use tax during the period beginning on 12:01 a.m. on the last Friday in August of each year and ending at 12:00 midnight on the following Sunday.

(d) The Commissioner of the Alabama Department of Revenue shall adopt rules to implement and administer this act, including, but not limited to, a list of items that qualify for the exemption pursuant to this act.

(e) A county or municipality may exempt the purchase of ammunition, firearms, and hunting supplies from county or municipal sales and use taxes, respectively, as provided by Section 40-23-4.01, Code of Alabama 1975; provided, however, that:

(1) the exemption shall follow the same terms, conditions, and definitions as otherwise provided in this act, including the holiday period provided in subsection (c); and

(2) notwithstanding Section 40-23-4.01(a)(2)a. and b., Code of Alabama 1975, the resolution or ordinance providing for the exemption shall be adopted by June 1 of a given year



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57 and provide for the duration of the exemption, which must be
58 in calendar year increments or in perpetuity.

59 Section 2. This act shall become effective immediately.