

HB360 INTRODUCED



1 HB360
2 HGHXR63-1
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



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4 SYNOPSIS:

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

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

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15 A BILL
16 TO BE ENTITLED
17 AN ACT

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

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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



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

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

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

37 (c) The gross proceeds from the purchases of
38 ammunition, firearms, and hunting supplies are exempt from the
39 state sales and use tax during the period beginning on 12:01
40 a.m. on the last Friday in August of each year and ending at
41 12:00 midnight on the following Sunday.

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

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



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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.