



# 2020 SALES TAX HOLIDAY

Alabama will hold its 15th annual sales tax holiday,

beginning Friday, July 17, 2020 at 12:01 a.m. and ending Sunday, July 19, 2020 at 12 midnight, giving shoppers the opportunity to purchase certain school supplies, computers and clothing free of state sales tax. Local sales tax may apply.

For more information, contact us 8:00 a.m. – 5:00 p.m., CST Monday through Friday 334-242-1490 or 866-576-6531

CLOTHING - \$100 or Less, per article of clothing		
EXEMPT: Includes all human wearing apparel suitable for general use - Not an all-inclusive list		
Hats	<ul> <li>Sandals</li> </ul>	
TAXABLE:		
Clothing Accessories:  Belt Buckles (sold separately) Briefcases Cosmetics Costume masks (sold separately) Hair Notions (barrettes, hair bows, etc) Handbags Handkerchiefs Jewelry Patches & Emblems (sold separately) Sewing Equipment & Supplies (pins (patterns, scissors, tape measures, etc) Sewing Materials (thread, fabric, buttons, zippers, etc) Sun glasses, eye glasses, contacts (prescription or nonprescription) Umbrellas Wallets Watches Wigs & hair pieces	Protective Equipment:  Breathing Masks  Clean Room Apparel & Equipment  Ear & Hearing Protectors  Face Shields  Hard Hats  Helmets  Paint or Dust Respirators  Protective Gloves  Safety Glasses & Goggles  Safety Belts  Tool Belts  Welders Gloves & Masks	<ul> <li>Sport or Recreational</li> <li>Equipment: <ul> <li>Ballet or Tap Shoes</li> <li>Band Instruments</li> <li>Cleated or Spiked Athletic Shoes</li> <li>Gloves (baseball, bowling, boxing, hockey, golf, etc)</li> <li>Goggles</li> <li>Hand &amp; Elbow Guards</li> <li>Life Preserves &amp; Vests</li> <li>Mouth Guards</li> <li>Roller &amp; Ice Skates</li> <li>Shin Guards</li> <li>Shoulder Pads</li> <li>Ski Boots</li> <li>Waders</li> <li>Wetsuits &amp; Fins</li> </ul> </li> </ul>

# COMPUTERS, COMPUTER SOFTWARE, & SCHOOL COMPUTER SUPPLIES -

A single purchase with a sales price of \$750 or Less

#### **EXEMPT:**

**COMPUTERS** – For purposes of the exemption, a computer may include a laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package. Computer parts and devices not sold as part of a package with the CPU, will not qualify for the exemption.

### **COMPUTER SOFTWARE**

SCHOOL COMPUTER SUPPLIES – An item commonly used by a student in a course of study in which a computer is used – All inclusive list includes:

- Computer Storage Media; diskettes, compact disks
- Handheld electronic schedulers, except devices that are cellular phones
- Personal digital assistants, except devices that are cellular phones
- Computer Printers
- Printer Supplies for Computers (printer paper, printer ink)

#### **TAXABLE:**

- Furniture
- Any systems, devices, software, peripherals designed or intended primarily for recreational use, or
- Video games of a non-educational nature

# SCHOOL SUPPLIES, SCHOOL ART SUPPLIES & SCHOOL INSTRUCTIONAL MATERIAL - Sales Price of \$50 or Less, per item (Noncommercial Purchases)

## **EXEMPT:**

# **SCHOOL SUPPLIES - All Inclusive List:**

- Binders
- Blackboard Chalk
- Book Bags
- Calculators
- Cellophane Tape
- Compasses
- Composition Books
- Crayons
- Erasers
- Folders (expandable, pocket, plastic & manila)
- Glue, paste, and paste sticks

- Highlighters
- Index Cards
- Index Card Boxes
- Legal Pads
- Lunch Boxes
- Markers
- Notebooks
- Paper (loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper)
- Pencil Boxes & Other School Supply Boxes
- Pencil Sharpeners
- Pencils
- Pens
- Protractors
- Rulers
- Scissors
- Writing Tablets

### **SCHOOL ART SUPPLIES - All Inclusive List:**

- Clay & Glazes
- Paints (Acrylic, Tempora & Oil)
- Paintbrushes for artwork
- Sketch and Drawing Pads
  - Watercolors

**SCHOOL INSTRUCTIONAL MATERIAL – All Inclusive List:** (Written material commonly used by a student in a course of study as a reference and to learn the subject being taught)

- Reference Maps and Globes
- Required Textbooks on an official school book list with a sales price of more than \$30 and less than \$50

# **BOOKS – Sales Price of \$30 or Less, per book (Noncommercial Purchases)**

## **EXEMPT:**

**BOOKS** - The term book is defined as a set of printed sheets bound together and published in a volume with an ISBN number.

#### **TAXABLE:**

- Magazines
- Newspapers
- Periodicals
- Any Other Document Printed or Offered for Sale in a Non-Bound Form