Alabama Department of Revenue

www.revenue.alabama.gov

2013 SALES TAX HOLIDAY

Alabama will hold its eighth annual sales tax holiday, beginning Friday, August 2, 2013 at 12:01 a.m. and ending Sunday, August 4, 2013 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

• Belts	• Hosiery	• Scarves
• Boots	• Jackets	• School Uniforms
• Caps	• Jeans	• Shirts
• Coats	• Neckties	• Shoes
• Diapers	• Pajamas	• Shorts
• Dresses	• Pants	• Socks
• Gloves	• Raincoats	• Sneakers
• Gym Suits	• Robes	• Underwear
• Hats	• Sandals	

TAXABLE:

Clothing Accessories:	Protective Equipment:	Sport or Recreational Equipment:
• Belt Buckles (sold separately)	• Breathing Masks	• Ballet or Tap Shoes
• Briefcases	• Clean Room Apparel & Equipment	• Band Instruments
• Cosmetics	• Ear & Hearing Protectors	• Cleated or Spiked Athletic Shoes
• Costume masks (sold separately)	• Face Shields	• Gloves (baseball, bowling, boxing, hockey, golf, etc)
• Hair Notions (barrettes, hair bows, etc)	• Hard Hats	• Goggles
• Handbags	• Helmets	• Hand & Elbow Guards
• Handkerchiefs	• Paint or Dust Respirators	• Life Preserves & Vests
• Jewelry	• Protective Gloves	• Mouth Guards
• Patches & Emblems (sold separately)	• Safety Glasses & Goggles	• Roller & Ice Skates
• Sewing Equipment & Supplies (pins (patterns, scissors, tape measures, etc)	• Safety Belts	• Shin Guards
• Sewing Materials (thread, fabric, buttons, zippers, etc)	• Tool Belts	• Shoulder Pads
• Sun glasses, eye glasses, contacts (prescription or nonprescription)	• Welders Gloves & Masks	• Ski Boots
• Umbrellas		• Waders
• Wallets		• Wetsuits & Fins
• Watches		
• Wigs & hair pieces		

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