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# 2014 SALES TAX HOLIDAY

Alabama will hold its ninth annual sales tax holiday, beginning Friday, August 1, 2014 at 12:01 a.m. and ending Sunday, August 3, 2014 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				
<ul> <li>Belts</li> <li>Boots</li> <li>Caps</li> <li>Coats</li> <li>Diapers</li> <li>Dresses</li> <li>Gloves</li> <li>Gym Suits</li> </ul>	<ul> <li>Hosiery</li> <li>Jackets</li> <li>Jeans</li> <li>Neckties</li> <li>Pajamas</li> <li>Pants</li> <li>Raincoats</li> <li>Robes</li> </ul>	<ul> <li>Scarves</li> <li>School Uniforms</li> <li>Shirts</li> <li>Shoes</li> <li>Shorts</li> <li>Socks</li> <li>Sneakers</li> <li>Underwear</li> </ul>		
Hats	Sandals	<u> </u>		
	TAXABLE:			
<ul> <li>Clothing Accessories:</li> <li>Belt Buckles (sold separately)</li> <li>Briefcases</li> <li>Cosmetics</li> <li>Costume masks (sold separately)</li> <li>Hair Notions (barrettes, hair bows, etc)</li> <li>Handbags</li> <li>Handkerchiefs</li> <li>Jewelry</li> <li>Patches &amp; Emblems (sold separately)</li> <li>Sewing Equipment &amp; Supplies (pins (patterns, scissors, tape measures, etc)</li> <li>Sewing Materials (thread, fabric, buttons, zippers, etc)</li> <li>Sun glasses, eye glasses, contacts (prescription or nonprescription)</li> <li>Umbrellas</li> <li>Wallets</li> <li>Watches</li> <li>Wigs &amp; hair pieces</li> </ul>	<ul> <li>Protective Equipment:</li> <li>Breathing Masks</li> <li>Clean Room Apparel &amp; Equipment</li> <li>Ear &amp; Hearing Protectors</li> <li>Face Shields</li> <li>Hard Hats</li> <li>Helmets</li> <li>Paint or Dust Respirators</li> <li>Protective Gloves</li> <li>Safety Glasses &amp; Goggles</li> <li>Safety Belts</li> <li>Tool Belts</li> <li>Welders Gloves &amp; Masks</li> </ul>	<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> </ul> </li> <li>Cleated or Spiked Athletic Shoes</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>Ski Boots</li> <li>Waders</li> <li>Wetsuits &amp; Fins</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	• Highlighters	Pencil Boxes & Other School
Blackboard Chalk	Index Cards	Supply Boxes
<ul> <li>Book Bags</li> </ul>	Index Card Boxes	Pencil Sharpeners
• Calculators	Legal Pads	• Pencils
Cellophane Tape	Lunch Boxes	• Pens
• Compasses	Markers	Protractors
<ul> <li>Composition Books</li> </ul>	Notebooks	• Rulers
• Crayons	• Paper (loose leaf ruled notebook	Scissors
Erasers	paper, copy paper, graph paper,	Writing Tablets
<ul> <li>Folders (expandable, pocket, plastic</li> </ul>		
& manila)	paper, poster board, and	
• Glue, paste, and paste sticks	construction paper)	
SCHOOL ART SUPPLIES - AI	Inclusive List:	
Clay & Glazes	Sketch and Drawing Pads	
Paints (Acrylic, Tempora & Oil)	Watercolors	
Paintbrushes for artwork		
SCHOOL INSTRUCTIONAL N	AATERIAL – All Inclusive List: (W	ritten 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