

1 HB436
2 137901-4
3 By Representative Poole
4 RFD: Ways and Means Education
5 First Read: 28-FEB-12

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ENROLLED, An Act,

To exempt certain covered items from the state sales and use tax during the first full weekend in July in 2012 and the last full weekend of February in subsequent years; to authorize any county or city to exempt certain covered items from local sales and use taxes; and to prohibit a county or municipality from providing for a sales and use tax exemption during any period, other than the first full weekend in July in 2012 and the last full weekend of February in subsequent years, that is not designated as a sales tax holiday.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) As used in this section, the term "covered items" includes the following selling for \$60 or less per item:

(1) Any package of AAA-cell, AA cell, C-cell, D-cell 6-volt, or 9-volt batteries, excluding coin batteries and automobile and boat batteries;

(2) Any cellular phone battery or cellular phone charger;

(3) Any portable self-powered or battery-powered radio, two-way radio, weatherband radio, or NOAA weather radio;

1 (4) Any portable self-powered light source,
2 including battery-powered flashlights, lanterns, or emergency
3 glow sticks;

4 (5) Any tarpaulin, plastic sheeting, plastic drop
5 cloths or other flexible, waterproof sheeting;

6 (6) Any ground anchor system, such as bungee cords
7 or rope, or tie-down kit;

8 (7) Any duct tape;

9 ~~(8) Any plywood;~~ (8) Any plywood, window film or
10 other materials specifically designed to protect window
11 openings;

12 (9) Any non-electric food storage cooler or water
13 storage container;

14 (10) Any non-electric can opener;

15 (11) Any artificial ice, blue ice, ice packs, or
16 reusable ice;

17 (12) Any self-contained first aid kit;

18 (13) Any fire extinguisher, smoke detector or carbon
19 monoxide detector; and

20 (14) Any gas or diesel fuel tank or container.

21 (b) The term "covered items" also includes the
22 following selling for \$1,000 or less per item:

23 (1) Any portable generator and power cords used to
24 provide light or communications or preserve food in the event
25 of a power outage.

1 Section 2. Purchases of covered items, as defined
2 herein, are exempted from ~~paying~~ the state sales and use tax
3 during the period from 12:01 a.m. on the ~~last~~ first Friday in
4 ~~April~~ July in 2012 and ending at twelve midnight the following
5 Sunday. In subsequent years, purchases of covered items are
6 exempted from ~~paying~~ state sales and use tax during the period
7 from 12:01 a.m. on Friday of the last full weekend in February
8 and ending at twelve midnight the following Sunday. Items
9 normally sold in pairs or packages shall not be separated to
10 qualify for the exemption provided for in this act.

11 Section 3. The Commissioner of the Department of
12 Revenue shall promulgate any rules necessary to implement and
13 administer this section including, but not limited to, a list
14 of those articles and items qualifying for the exemption
15 pursuant to this act, that do not conflict with the
16 Streamlined Sales and Use Tax Agreement.

17 Section 4. Any county or municipality may, by
18 resolution or ordinance adopted at least ~~30~~ 14 days prior to
19 the ~~last~~ first full weekend of ~~April~~ July in 2012 and at least
20 30 days prior to the last full weekend of February in
21 subsequent years, provide for the exemption of covered items
22 from paying county or municipal sales and use taxes during a
23 period commencing at 12:01 a.m. on the ~~last~~ first Friday in
24 ~~April~~ July in 2012, and the Friday of the last full weekend of
25 February in subsequent years, and ending at twelve midnight

1 the following Sunday under the same terms, conditions, and
2 definitions as provided for the state sales tax holiday.
3 Notwithstanding the foregoing, a county or municipality is
4 prohibited from providing such an exemption during any other
5 period of the year that is not designated as a sales tax
6 holiday.

7 Section 5. This act shall become effective
8 immediately following its passage and approval by the
9 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 17-APR-12, as amended.

Greg Pappas
Clerk

Senate	26-APR-12	Amended and Passed
House	26-APR-12	Concurred in Senate Amendment