

1 SB136
2 180466-2
3 By Senator Melson
4 RFD: Finance and Taxation Education
5 First Read: 09-FEB-17

1 SB136

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4 ENROLLED, An Act,

5 To amend Sections 40-23-211 and 40-23-213 of the
6 Code of Alabama 1975, relating to the tax exemption on covered
7 items during the school items annual sales tax holiday.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Sections 40-23-211 and 40-23-213, Code of
10 Alabama 1975 are hereby amended as follows:

11 "§40-23-211.

12 "Covered items, as defined herein, are exempted from
13 paying the state sales and use tax during the period from
14 12:01 a.m. on the ~~first~~ third Friday in ~~August~~ July of each
15 year and ending at 12 midnight the following Sunday. Items
16 normally sold in pairs shall not be separated to qualify for
17 the exemption provided for in this article.

18 "§40-23-213.

19 "Any county or municipality may, by resolution or
20 ordinance adopted at least 30 days prior to the ~~first~~ third
21 full weekend of ~~August~~ July, provide for the exemption of
22 covered items from paying county or municipal sales and use
23 taxes during a period commencing at 12:01 a.m. on the ~~first~~
24 third Friday in ~~August~~ July of each year and ending at 12
25 midnight the following Sunday under the same terms,

1 conditions, and definitions as provided for the state sales
2 tax holiday. Notwithstanding the foregoing, a county or
3 municipality is prohibited from providing such an exemption
4 during any other period of the year."

5 Section 2. This act shall become effective
6 immediately upon its passage and approval by the Governor, or
7 its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB136

Senate 21-FEB-17

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 15-MAR-17

By: Senator Melson