
From: Notification, ADOR
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Subject: Alabama Sales Tax Holiday For Severe Weather Preparedness Items

Alabama Department of Revenue

2013 Sales Tax Holiday for Severe Weather Preparedness Items Set Feb. 22 through Feb. 24

Beginning at 12:01 a.m. (CST) on Friday February 22, 2013, and ending at twelve midnight on Sunday February 24, 2013, Alabama will hold its second annual sales tax holiday giving shoppers the opportunity to purchase certain severe-weather preparedness supplies free of state sales or use tax.

A provision in the Severe Weather Preparedness Sales Tax Holiday law allows counties and municipalities to join the state by removing their own local sales and use taxes from the same items during the same weekend (Reference: Act 2012-256).

To allow retailers sufficient time to prepare for the upcoming sales tax holiday in February, local governments should notify the ADOR by Jan. 22, 2013, of their decision regarding their participation. The ADOR will use this information to compile a listing of all cities and counties participating in the 2013 Severe Weather Preparedness Tax Holiday. The city and county listing will be available at <http://www.revenue.alabama.gov/salestax/WPSalesTaxHol.htm> and provide guidance to

both retailers and consumers.

The following list contains examples of items covered under the Severe Weather Preparedness holiday.

Items below that have a sales price of \$60 or less per item

- Batteries: AAA-cell batteries, AA-cell batteries, C-cell batteries, D-cell batteries, 6-volt batteries, 9-volt batteries. (NOTE: coin batteries, automobile batteries, and boat batteries are **not** exempt.)
- Cellular phone battery
- Cellular phone charger
- Portable self-powered or battery-powered radio, two-way radio, weather-band radio or NOAA weather radio
- Portable self-powered light source, including battery-powered flashlights, lanterns, or emergency glow sticks
- Tarpaulin, plastic sheeting, plastic drop cloths, and other flexible, waterproof sheeting

- Ground anchor system, such as bungee cords or rope, or tie-down kits
- Duct tape
- Plywood, window film or other materials specifically designed to protect window coverings
- Non-electric food storage cooler or water storage container
- Non-electric can opener
- Artificial ice, blue ice, ice packs, reusable ice
- Self-contained first aid kit
- Fire extinguisher
- Smoke detector
- Carbon monoxide detector
- Gas or diesel fuel tank or container

Items below that have a sales price of \$1,000 or less:

- Portable generators and power cords

For more information about Alabama's annual Sales Tax Holiday for Severe Weather Preparedness, visit ADOR's Website at www.revenue.alabama.gov.