

# ACT NO. 2012-256

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

*Kay Ivey*

\_\_\_\_\_  
President and Presiding Officer of the Senate

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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

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Senate

\_\_\_\_\_  
26-APR-12

House

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26-APR-12

Amended and Passed  
Concurred in Sen-  
ate Amendment

APPROVED *April 26, 2012*  
TIME *4:45 pm*  
*Robert Bentley*  
GOVERNOR

Alabama Secretary Of State

Act Num....: 2012-256  
Bill Num....: H-436

SPONSORS

HOUSE ACTION

I HEREBY CERTIFY THAT THE RESOLUTION AS REQUIRED IN SECTION C OF ACT NO. 81-889 WAS ADOPTED AND IS ATTACHED TO THE BILL, H.B. 436

YEAS 97 NAYS 0  
GREG PAPPAS, Clerk

I HEREBY CERTIFY THAT THE NOTICE & PROOF IS ATTACHED TO THE BILL, H.B. AS REQUIRED IN THE GENERAL ACTS OF ALABAMA, 1975 ACT NO. 919.

GREG PAPPAS, Clerk

CONFERENCE COMMITTEE

House Conferees

SENATE ACTION

DATE: 7-10 2012

RD 1 RFD Copy

This Bill was referred to the Standing Committee of the Senate on July and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amend(s) 1 w/sub 0 by a vote of yeas 5 nays 0 abstain 0 this 19 day of April 2012  
Patrick Harris, Chairperson

DATE: 7-10 2012

RF RD 2 CAL

DATE: 7-10 2012

RE-REFERRED  RE-COMMITTED   
Committee \_\_\_\_\_

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 436.

YEAS 28 NAYS 0  
PATRICK HARRIS,  
Secretary

SENATE ACTION  
(Continued)

DATE: 11-25-19 RD 3 at 1  
PASSED  PASSED AS AMENDED

YEAS 28 NAYS 0

And was ordered returned forthwith to the H  
PATRICK HA  
Sec

DATE:

INDEFINITELY POSTPONED YEAS NAY

DATE:

RECONSIDERED YEAS NAY

CONFERENCE COMMITTEE

Senate Conference

This bill having been referred to the Commi  
Rules pursuant to Senate Rule 23 is reported  
Senate for assignment to the Committee on:

This \_\_\_\_\_ day of \_\_\_\_\_, 20

\_\_\_\_\_, Chair

Date: \_\_\_\_\_ Rereferred

Committee: \_\_\_\_\_