



ACT #2025 - 309

1 HB315

2 5F4J663-2

3 By Representatives Lovvorn, Bolton, Sorrells, Marques,
4 Paramore, Reynolds, Woods, Clouse, Shaver, Moore (P), Kiel,
5 Underwood, Pringle, Lee, Gray, Shaw, Pettus, Wood (D),
6 Drummond

7 RFD: Ways and Means Education

8 First Read: 20-Feb-25





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1 Enrolled, An Act,

2
3 Relating to sales tax; to amend Sections 40-23-210 and
4 40-23-230, Code of Alabama 1975, to require the Department of
5 Revenue to adjust the dollar value of certain covered items
6 based on changes in the Consumer Price Index; and to amend
7 Sections 40-23-213 and 40-23-233, Code of Alabama 1975, to
8 increase the number of days prior to which a local government
9 must pass a resolution or ordinance to adopt such exemptions
10 for local sales taxes.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Section 40-23-210, Code of Alabama 1975, is
13 amended to read as follows:

14 "§40-23-210

15 (a) As used in this article, the term "covered items"
16 means the following:

17 (1) Articles of clothing with a sales price of one
18 hundred dollars (\$100), or less, per article of clothing.

19 a. "Clothing" means all human wearing apparel suitable
20 for general use including sandals, shoes, and sneakers.

21 "Clothing" shall not include the following:

22 1. Belt buckles sold separately.

23 2. Costume masks sold separately.

24 3. Patches and emblems sold separately.

25 4. Sewing equipment and supplies including, but not
26 limited to, knitting needles, patterns, pins, scissors, sewing
27 machines, sewing needles, tape measures, and thimbles.

28 5. Sewing materials that become part of "clothing"



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29 including, but not limited to, buttons, fabric, lace, thread,
30 yarn, and zippers.

31 b. In addition, clothing shall not include clothing
32 accessories or equipment, protective equipment, or sport or
33 recreational equipment; as defined herein.

34 1. "Clothing accessories or equipment" means incidental
35 items worn on the person or in conjunction with "clothing."
36 The following list contains examples and is not intended to be
37 an all-inclusive list. "Clothing accessories or equipment"
38 shall include:

39 (i) Briefcases.

40 (ii) Cosmetics.

41 (iii) Hair notions, including, but not limited to,
42 barrettes, hair bows, and hair nets.

43 (iv) Handbags.

44 (v) Handkerchiefs.

45 (vi) Jewelry.

46 (vii) Sun glasses, non-prescription.

47 (viii) Umbrellas.

48 (ix) Wallets.

49 (x) Watches.

50 (xi) Wigs and hair pieces.

51 2. "Protective equipment" means items for human wear
52 and designed as protection of the wearer against injury or
53 disease or as protections against damage or injury of other
54 persons or property but not suitable for general use. The
55 following list contains examples and is not intended to be an
56 all-inclusive list. "Protective equipment" shall include:



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- 57 (i) Breathing masks.
- 58 (ii) Clean room apparel and equipment.
- 59 (iii) Ear and hearing protectors.
- 60 (iv) Face shields.
- 61 (v) Hard hats.
- 62 (vi) Helmets.
- 63 (vii) Paint or dust respirators.
- 64 (viii) Protective gloves.
- 65 (ix) Safety glasses and goggles.
- 66 (x) Safety belts.
- 67 (xi) Tool belts.
- 68 (xii) Welders gloves and masks.

69 3. "Sport or recreational equipment" means items
70 designed for human use and worn in conjunction with an
71 athletic or recreational activity that are not suitable for
72 general use. The following list contains examples and is not
73 intended to be an all-inclusive list. "Sport or recreational
74 equipment" shall include:

- 75 (i) Ballet and tap shoes.
- 76 (ii) Cleated or spiked athletic shoes.
- 77 (iii) Gloves, including, but not limited to, baseball,
78 bowling, boxing, hockey, and golf.
- 79 (iv) Goggles.
- 80 (v) Hand and elbow guards.
- 81 (vi) Life preservers and vests.
- 82 (vii) Mouth guards.
- 83 (viii) Roller and ice skates.
- 84 (ix) Shin guards.



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85 (x) Shoulder pads.

86 (xi) Ski boots.

87 (xii) Waders.

88 (xiii) Wetsuits and fins.

89 (2) A single purchase, with a sales price of seven
90 hundred fifty dollars (\$750), or less, of computers, computer
91 software, and school computer supplies.

92 a. A "computer" means an electronic device that accepts
93 information in digital or similar form and manipulates it for
94 a result based on a sequence of instructions.

95 b. "Computer software" means a set of coded
96 instructions designed to cause a "computer" or automatic data
97 processing equipment to perform a task.

98 c. A "school computer supply" means an item commonly
99 used by a student in a course of study in which a computer is
100 used. The following is an all-inclusive list of school
101 computer supplies:

102 1. Computer storage media; diskettes, and compact
103 disks.

104 2. Handheld electronic schedulers, except devices that
105 are cellular phones.

106 3. Personal digital assistants, except devices that are
107 cellular phones.

108 4. Computer printers.

109 5. Printer supplies for computers; printer paper,
110 printer ink.

111 d. "Computer," "computer software," and "school
112 computer supplies" shall not include furniture and any



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113 systems, devices, software, peripherals designed or intended
114 primarily for recreational use, or video games of a
115 noneducational nature.

116 (3) Noncommercial purchases of school supplies, school
117 art supplies, and school instructional material, up to a sales
118 price of fifty dollars (\$50) per item.

119 a. "School supply" is an item commonly used by a
120 student in a course of study. The following is an
121 all-inclusive list:

- 122 1. Binders.
- 123 2. Book bags.
- 124 3. Calculators.
- 125 4. Cellophane tape.
- 126 5. Blackboard chalk.
- 127 6. Compasses.
- 128 7. Composition books.
- 129 8. Crayons.
- 130 9. Erasers.
- 131 10. Folders; expandable, pocket, plastic, and manila.
- 132 11. Glue, paste, and paste sticks.
- 133 12. Highlighters.
- 134 13. Index cards.
- 135 14. Index card boxes.
- 136 15. Legal pads.
- 137 16. Lunch boxes.
- 138 17. Markers.
- 139 18. Notebooks.
- 140 19. Paper; loose leaf ruled notebook paper, copy paper,



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graph paper, tracing paper, manila paper, colored paper,
poster board, and construction paper.

20. Pencil boxes and other school supply boxes.

21. Pencil sharpeners.

22. Pencils.

23. Pens.

24. Protractors.

25. Rulers.

26. Scissors.

27. Writing tablets.

b. "School art supply" is an item commonly used by a
student in a course of study for artwork. The following is an
all-inclusive list:

1. Clay and glazes.

2. Paints; acrylic, tempera, and oil.

3. Paintbrushes for artwork.

4. Sketch and drawing pads.

5. Watercolors.

c. "School instructional material" is written material
commonly used by a student in a course of study as a reference
and to learn the subject being taught. The following is an
all-inclusive list:

1. Reference maps and globes.

2. Required textbooks on an official school book list
with a sales price of more than thirty dollars (\$30) and less
than fifty dollars (\$50).

(4) Noncommercial purchases of books with a sales price
of not more than thirty dollars (\$30) per book. The term



"book" shall mean a set of printed sheets bound together and published in a volume with an ISBN number, but does not include magazines, newspapers, periodicals, or any other document printed or offered for sale in a non-bound form.

(b) (1) For calendar year 2026, the Alabama Department of Revenue, by rule, shall adjust the dollar amounts provided in subsection (a) by the percentage change in the Consumer Price Index for all urban consumers as published by the U.S. Department of Labor, Bureau of Labor Statistics, from December 2006 to December 2024, rounded to the nearest whole dollar.

(2) The Alabama Department of Revenue shall repeat the adjustment provided in subdivision (1) every five calendar years using the Consumer Price Index for all urban consumers as published by the U.S. Department of Labor, Bureau of Labor Statistics, for the previous five years forward."

Section 2. Section 40-23-230, Code of Alabama 1975, is amended to read as follows:

"§40-23-230

(a) As used in this article, 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.

(4) Any portable self-powered light source, including



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197 battery-powered flashlights, lanterns, or emergency glow
198 sticks.

199 (5) Any tarpaulin, plastic sheeting, plastic drop
200 cloths, or other flexible, waterproof sheeting.

201 (6) Any ground anchor system, such as bungee cords or
202 rope, or tie-down kit.

203 (7) Any duct tape.

204 (8) Any plywood, window film, or other materials
205 specifically designed to protect window openings.

206 (9) Any non-electric food storage cooler or water
207 storage container.

208 (10) Any non-electric can opener.

209 (11) Any artificial ice, blue ice, ice packs, or
210 reusable ice.

211 (12) Any self-contained first aid kit.

212 (13) Any fire extinguisher, smoke detector, or carbon
213 monoxide detector.

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

215 (b) The term "covered items" also includes any portable
216 generator and power cords used to provide light or
217 communications or preserve food in the event of a power outage
218 selling for \$1,000 or less per item.

219 (c)(1) For calendar year 2026, the Alabama Department
220 of Revenue, by rule, shall adjust the dollar amounts provided
221 in subsection (a) and (b) by the percentage change in the
222 Consumer Price Index for all urban consumers as published by
223 the U.S. Department of Labor, Bureau of Labor Statistics, from
224 December 2006 to December 2024, rounded to the nearest whole



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225 dollar.

226 (2) The Alabama Department of Revenue shall repeat the
227 adjustment provided in subdivision (1) every five calendar
228 years using the Consumer Price Index for all urban consumers
229 as published by the U.S. Department of Labor, Bureau of Labor
230 Statistics, for the previous five years forward."

231 Section 3. Section 40-23-213, Code of Alabama 1975, is
232 amended to read as follows:

233 "§40-23-213

234 Any county or municipality~~may~~, by resolution or
235 ordinance adopted at least ~~30~~90 days prior to the third full
236 weekend of July, may provide for the exemption of covered
237 items from ~~paying~~ county or municipal sales and use taxes
238 during a period commencing at 12:01 a.m. on the third Friday
239 in July of each year and ending at 12 midnight the following
240 Sunday under the same terms, conditions, and definitions as
241 provided for the state sales tax holiday. Notwithstanding the
242 foregoing, a county or municipality is prohibited from
243 providing such an exemption during any other period of the
244 year."

245 Section 4. Section 40-23-233, Code of Alabama 1975, is
246 amended to read as follows:

247 "§40-23-233

248 Any county or municipality~~may~~, by resolution or
249 ordinance adopted at least 14 days prior to the first full
250 weekend of July in 2012 and at least ~~30~~90 days prior to the
251 last full weekend of February in subsequent years, may provide
252 for the exemption of covered items from ~~paying~~ county or



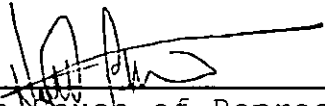
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253 municipal sales and use taxes during a period commencing at
254 12:01 a.m. on the first Friday in July in 2012, and the Friday
255 of the last full weekend of February in subsequent years, and
256 ending at ~~twelve~~12:00 midnight the following Sunday under the
257 same terms, conditions, and definitions as provided for the
258 state sales tax holiday. Notwithstanding the foregoing, a
259 county or municipality is prohibited from providing such an
260 exemption during any other period of the year that is not
261 designated as a sales tax holiday."

262 Section 5. This act shall become effective on October
263 1, 2025.



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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 04-Mar-25.

John Treadwell
Clerk

Senate

01-May-25

Passed

APPROVED

TIME



GOVERNOR

Alabama Secretary Of State

Act Num....: 2025-309
Bill Num...: H-315

ORIGINAL
House Bill No. 315
Project No. 5.F4.J463-1
Profile Date

SPONSOR _____ DIST. NO. 79
CO-SPONSORS
1 Lovvorn
2 SOLTER 61 28
3 SORRILUS 87 29
4 McKinnis 91 30
5 McKinnis 89 31
6 McKinnis 21 32
7 McKinnis 13 33
8 McKinnis 93 34
9 McKinnis 39 35
10 McKinnis 04 36
11 McKinnis 18 37
12 McKinnis 03 38
13 McKinnis 101 39
14 McKinnis 86 40
15 McKinnis 83 41
16 McKinnis 47 42
17 McKinnis 4 43
18 McKinnis 38 44
19 McKinnis 109 45
20 _____ 46
21 _____ 47
22 _____ 48
23 _____ 49
24 _____ 50
25 _____ 51
26 _____ 52
27 _____ 53

HOUSE ACTION

DATE: 280 2005
RD 1 RFD WAVE

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on Ways and Means Education was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/amend(s) w/sub this 27th day of February, 20 25.
Barry Blumett, Chair

DATE: 280 2005
RF RD 2 CAL

DATE: 20
RE-REFERRED ☐ RE-COMMITTED ☐
Committee _____

DATE: 20
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 315
YEAS 102 NAYS 0

JOHN TREADWELL,
Clerk

FURTHER HOUSE ACTION (OVER)

SENATE ACTION

DATE: 3-1 2005
RD 1 RFD FATE

This Bill was referred to the Standing Committee of the Senate on FATE

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub by a vote of
YEAS 15 NAYS 0 abstain 0
this 28 day of April, 20 25.
Barry Blumett, Chair

DATE: 4-3 2005
RF RD 2 CAL

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 315
YEAS 29 NAYS 0

PATRICK HARRIS,
Secretary

DATE: 5-1-25 RD 3 at length
PASSED ☒ PASSED AS AMENDED ☐

YEAS 33 NAYS 0
And was ordered returned forthwith to the House
PATRICK HARRIS,
Secretary

DATE: 20
INDEFINITELY POSTPONED YEAS NAYS
DATE: 20
RECONSIDERED YEAS NAYS

FURTHER SENATE ACTION (OVER)