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

1	<u>ENGROSSED</u>
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4	A BILL
5	TO BE ENTITLED
6	AN ACT
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8	To exempt certain covered items from the state sales
9	and use tax during the last weekend in April in 2012 and the
10	last full weekend of February in subsequent years; to
11	authorize any county or city to exempt certain covered items
12	from local sales and use taxes; and to prohibit a county or
13	municipality from providing for a sales and use tax exemption
14	during any period, other than the last weekend in April in
15	2012 and the last full weekend of February in subsequent
16	years, that is not designated as a sales tax holiday.
17	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
18	Section 1. (a) As used in this section, the term
19	"covered items" includes the following selling for \$60 or less
20	per item:
21	(1) Any package of AAA-cell, AA cell, C-cell, D-cell
22	6-volt, or 9-volt batteries, excluding coin batteries and
23	automobile and boat batteries;
24	(2) Any cellular phone battery or cellular phone
25	charger;

1	(3) Any portable self-powered or battery-powered
2	radio, two-way radio, weatherband radio, or NOAA weather
3	radio;
4	(4) Any portable self-powered light source,
5	including battery-powered flashlights, lanterns, or emergency
6	glow sticks;
7	(5) Any tarpaulin, plastic sheeting, plastic drop
8	cloths or other flexible, waterproof sheeting;
9	(6) Any ground anchor system, such as bungee cords
10	or rope, or tie-down kit;
11	(7) Any duct tape;
12	(8) Any plywood; (8) Any plywood, window film or
13	other materials specifically designed to protect window
14	<pre>openings;</pre>
15	(9) Any non-electric food storage cooler or water
16	storage container;
17	(10) Any non-electric can opener;
18	(11) Any artificial ice, blue ice, ice packs, or
19	reusable ice;
20	(12) Any self-contained first aid kit;
21	(13) Any fire extinguisher, smoke detector or carbon
22	monoxide detector; and
23	(14) Any gas or diesel fuel tank or container.
24	(b) The term "covered items" also includes the
25	following selling for \$1,000 or less per item:

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

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

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

Section 4. Any county or municipality may, by resolution or ordinance adopted at least 30 days prior to the last full weekend of April in 2012 and at least 30 days prior to the last full weekend of February in subsequent years, provide for the exemption of covered items from paying county or municipal sales and use taxes during a period commencing at 12:01 a.m. on the last Friday in April in 2012, and the Friday of the last full weekend of February in subsequent years, and

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

Section 5. This act shall become effective immediately following its passage and approval by the

Governor, or its otherwise becoming law.

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3	House of Representatives
4 5 6 7	Read for the first time and re- ferred to the House of Representa- tives committee on Ways and Means Education
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9 10	Read for the second time and placed on the calendar 1 amendment
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12 13	Read for the third time and passed as amended 17-APR-12
14	Yeas 91, Nays 1, Abstains 2
15 16 17 18	Greg Pappas Clerk