

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

2
3
4
5
6
7
8 SYNOPSIS: This bill would exempt certain covered items
9 from the state sales and use tax during the last
10 weekend of April in 2012 and the last full weekend
11 of February in subsequent years, authorize any
12 county or city to exempt certain covered items from
13 local sales and use taxes, and prohibit a county or
14 municipality from providing for a sales and use tax
15 exemption during any period, other than the last
16 weekend in April in 2012 and the last full weekend
17 of February in subsequent years , that is not
18 designated as a sales tax holiday.

19
20 A BILL
21 TO BE ENTITLED
22 AN ACT
23

24 To exempt certain covered items from the state sales
25 and use tax during the last weekend in April in 2012 and the
26 last full weekend of February in subsequent years; to
27 authorize any county or city to exempt certain covered items

1 from local sales and use taxes; and to prohibit a county or
2 municipality from providing for a sales and use tax exemption
3 during any period, other than the last weekend in April in
4 2012 and the last full weekend of February in subsequent
5 years, that is not designated as a sales tax holiday.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. (a) As used in this section, the term
8 "covered items" includes the following selling for \$60 or less
9 per item:

10 (1) Any package of AAA-cell, AA cell, C-cell, D-cell
11 6-volt, or 9-volt batteries, excluding coin batteries and
12 automobile and boat batteries;

13 (2) Any cellular phone battery or cellular phone
14 charger;

15 (3) Any portable self-powered or battery-powered
16 radio, two-way radio, weatherband radio, or NOAA weather
17 radio;

18 (4) Any portable self-powered light source,
19 including battery-powered flashlights, lanterns, or emergency
20 glow sticks;

21 (5) Any tarpaulin, plastic sheeting, plastic drop
22 cloths or other flexible, waterproof sheeting;

23 (6) Any ground anchor system, such as bungee cords
24 or rope, or tie-down kit;

25 (7) Any duct tape;

26 (8) Any plywood;

1 (9) Any non-electric food storage cooler or water
2 storage container;

3 (10) Any non-electric can opener;

4 (11) Any artificial ice, blue ice, ice packs, or
5 reusable ice;

6 (12) Any self-contained first aid kit;

7 (13) Any fire extinguisher, smoke detector or carbon
8 monoxide detector; and

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

10 (b) The term "covered items" also includes the
11 following selling for \$1,000 or less per item:

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

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

25 Section 3. The Commissioner of the Department of
26 Revenue shall promulgate any rules necessary to implement and
27 administer this section including, but not limited to, a list

1 of those articles and items qualifying for the exemption
2 pursuant to this act, that do not conflict with the
3 Streamlined Sales and Use Tax Agreement.

4 Section 4. Any county or municipality may, by
5 resolution or ordinance adopted at least 30 days prior to the
6 last full weekend of April in 2012 and at least 30 days prior
7 to the last full weekend of February in subsequent years,
8 provide for the exemption of covered items from paying county
9 or municipal sales and use taxes during a period commencing at
10 12:01 a.m. on the last Friday in April in 2012, and the Friday
11 of the last full weekend of February in subsequent years, and
12 ending at twelve midnight the following Sunday under the same
13 terms, conditions, and definitions as provided for the state
14 sales tax holiday. Notwithstanding the foregoing, a county or
15 municipality is prohibited from providing such an exemption
16 during any other period of the year that is not designated as
17 a sales tax holiday.

18 Section 5. This act shall become effective
19 immediately following its passage and approval by the
20 Governor, or its otherwise becoming law.