

1 SB382
2 158518-3
3 By Senator Taylor
4 RFD: Finance and Taxation General Fund
5 First Read: 20-FEB-14

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8 SYNOPSIS: Under existing law, certain school items and
9 clothing are included in the annual sales tax
10 holiday.

11 This bill would include uniforms for certain
12 ancillary activities and musical instruments or
13 related musical instrument accessories purchased
14 for use in a school band, music class or other
15 music group affiliated with a school within the
16 exemption from the sales and use tax during the
17 annual sales tax holiday and would also clarify
18 that certain computer devices are eligible for the
19 annual sales tax holiday.

20
21 A BILL
22 TO BE ENTITLED
23 AN ACT
24

25 To amend Section 40-23-210, Code of Alabama 1975,
26 relating to the annual sales tax holiday; to include uniforms
27 for certain ancillary activities and musical instruments or

1 related musical instrument accessories purchased for use in a
2 school band, music class or other music group affiliated with
3 a school within the exemption from the sales and use tax
4 during the annual sales tax holiday; and clarify that certain
5 computer devices are eligible for the annual sales tax
6 holiday.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

10 "§40-23-210.

11 "As used in this article, the term "covered items"
12 means the following:

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

15 "a. "Clothing" means all human wearing apparel
16 suitable for general use including sandals, shoes, and
17 sneakers. Clothing shall not include:

18 "1. Belt buckles sold separately.

19 "2. Costume masks sold separately.

20 "3. Patches and emblems sold separately.

21 "4. Sewing equipment and supplies including, but not
22 limited to, knitting needles, patterns, pins, scissors, sewing
23 machines, sewing needles, tape measures, and thimbles.

24 "5. Sewing materials that become part of "clothing"
25 including, but not limited to, buttons, fabric, lace, thread,
26 yarn, and zippers.

1 "b. In addition, clothing shall not include clothing
2 accessories or equipment, protective equipment, or sport or
3 recreational equipment; as defined herein.

4 "1. "Clothing accessories or equipment" means
5 incidental items worn on the person or in conjunction with
6 "clothing." The following list contains examples and is not
7 intended to be an all-inclusive list. "Clothing accessories or
8 equipment" shall include:

9 "(i) Briefcases.

10 "(ii) Cosmetics.

11 "(iii) Hair notions, including, but not limited to,
12 barrettes, hair bows, and hair nets.

13 "(iv) Handbags.

14 "(v) Handkerchiefs.

15 "(vi) Jewelry.

16 "(vii) Sun glasses, non-prescription.

17 "(viii) Umbrellas.

18 "(ix) Wallets.

19 "(x) Watches.

20 "(xi) Wigs and hair pieces.

21 "2. "Protective equipment" means items for human
22 wear and designed as protection of the wearer against injury
23 or disease or as protections against damage or injury of other
24 persons or property but not suitable for general use. The
25 following list contains examples and is not intended to be an
26 all-inclusive list. "Protective equipment" shall include:

27 "(i) Breathing masks.

- 1 "(ii) Clean room apparel and equipment.
- 2 "(iii) Ear and hearing protectors.
- 3 "(iv) Face shields.
- 4 "(v) Hard hats.
- 5 "(vi) Helmets.
- 6 "(vii) Paint or dust respirators.
- 7 "(viii) Protective gloves.
- 8 "(ix) Safety glasses and goggles.
- 9 "(x) Safety belts.
- 10 "(xi) Tool belts.
- 11 "(xii) Welders gloves and masks.

12 "3. "Sport or recreational equipment" means items
13 designed for human use and worn in conjunction with an
14 athletic or recreational activity that are not suitable for
15 general use. The following list contains examples and is not
16 intended to be an all-inclusive list. "Sport or recreational
17 equipment" shall include:

- 18 "(i) Ballet and tap shoes.
- 19 "(ii) Cleated or spiked athletic shoes.
- 20 "(iii) Gloves, including, but not limited to,
21 baseball, bowling, boxing, hockey, and golf.
- 22 "(iv) Goggles.
- 23 "(v) Hand and elbow guards.
- 24 "(vi) Life preservers and vests.
- 25 "(vii) Mouth guards.
- 26 "(viii) Roller and ice skates.
- 27 "(ix) Shin guards.

1 "(x) Shoulder pads.

2 "(xi) Ski boots.

3 "(xii) Waders.

4 "(xiii) Wetsuits and fins.

5 "(2) Up to one hundred fifty dollars (\$150) of the
6 total cost of uniforms and related items purchased for use by
7 students participating in the marching band, cheerleading,
8 dance team or other organized ancillary activity for a school,
9 excluding sports programs.

10 "~~(2)~~ (3) A single purchase, with a sales price of
11 seven hundred fifty dollars (\$750), or less, of computers,
12 computer software, and school computer supplies.

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

16 "b. "Computer software" means a set of coded
17 instructions designed to cause a "computer" or automatic data
18 processing equipment to perform a task.

19 "c. A "school computer supply" means an item
20 commonly used by a student in a course of study in which a
21 computer is used. The following is an all-inclusive list of
22 school computer supplies:

23 "1. Computer storage media; diskettes, compact
24 disks.

25 "2. Handheld electronic schedulers, except devices
26 that are cellular phones.

1 "3. Personal digital assistants, except devices that
2 are cellular phones.

3 "4. Computer printers.

4 "5. Printer supplies for computers; printer paper,
5 printer ink.

6 "d. "Computer," "computer software," and "school
7 computer supplies" shall include tablets, e-readers and other
8 devices which are capable of downloading or viewing school
9 instructional materials and related classroom research
10 documents.

11 ~~"d. e.~~ e. "Computer," "computer software," and "school
12 computer supplies" shall not include furniture and any
13 systems, devices, software, peripherals designed or intended
14 primarily for recreational use, or video games of a
15 noneducational nature.

16 ~~"(3)~~ (4) Noncommercial purchases of school supplies,
17 school art supplies, and school instructional material, up to
18 a sales price of fifty dollars (\$50) per item.

19 "a. "School supply" is an item commonly used by a
20 student in a course of study. The following is an
21 all-inclusive list:

22 "1. Binders.

23 "2. Book bags.

24 "3. Calculators.

25 "4. Cellophane tape.

26 "5. Blackboard chalk.

27 "6. Compasses.

- 1 "7. Composition books.
- 2 "8. Crayons.
- 3 "9. Erasers.
- 4 "10. Folders; expandable, pocket, plastic, and
5 manila.
- 6 "11. Glue, paste, and paste sticks.
- 7 "12. Highlighters.
- 8 "13. Index cards.
- 9 "14. Index card boxes.
- 10 "15. Legal pads.
- 11 "16. Lunch boxes.
- 12 "17. Markers.
- 13 "18. Notebooks.
- 14 "19. Paper; loose leaf ruled notebook paper, copy
15 paper, graph paper, tracing paper, manila paper, colored
16 paper, poster board, and construction paper.
- 17 "20. Pencil boxes and other school supply boxes.
- 18 "21. Pencil sharpeners.
- 19 "22. Pencils.
- 20 "23. Pens.
- 21 "24. Protractors.
- 22 "25. Rulers.
- 23 "26. Scissors.
- 24 "27. Writing tablets.
- 25 "b. "School art supply" is an item commonly used by
26 a student in a course of study for artwork. The following is
27 an all-inclusive list:

- 1 "1. Clay and glazes.
- 2 "2. Paints; acrylic, tempera, and oil.
- 3 "3. Paintbrushes for artwork.
- 4 "4. Sketch and drawing pads.
- 5 "5. Watercolors.

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

10 "1. Reference maps and globes.

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

14 "~~(4)~~ (5) Noncommercial purchases of books with a
15 sales price of not more than thirty dollars (\$30) per book.
16 The term book shall mean a set of printed sheets bound
17 together and published in a volume with an ISBN number, but
18 does not include magazines, newspapers, periodicals, or any
19 other document printed or offered for sale in a non-bound
20 form.

21 "(6) The first seven hundred fifty dollars (\$750) of
22 the total cost of a single musical instrument or related
23 musical instrument accessories purchased for use in a school
24 band, music class, or other music group affiliated with a
25 school."

1 Section 2. This act shall become effective
2 immediately following its passage and approval by the
3 Governor, or its otherwise becoming law.