

# HB315 ENROLLED



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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Enrolled, An Act,

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-23-210

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

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

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

"Clothing" shall not include the following:

1. Belt buckles sold separately.

2. Costume masks sold separately.

3. Patches and emblems sold separately.

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

5. Sewing materials that become part of "clothing"



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

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

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

- (i) Briefcases.
- (ii) Cosmetics.
- (iii) Hair notions, including, but not limited to, barrettes, hair bows, and hair nets.
- (iv) Handbags.
- (v) Handkerchiefs.
- (vi) Jewelry.
- (vii) Sun glasses, non-prescription.
- (viii) Umbrellas.
- (ix) Wallets.
- (x) Watches.
- (xi) Wigs and hair pieces.

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



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- (i) Breathing masks.
- (ii) Clean room apparel and equipment.
- (iii) Ear and hearing protectors.
- (iv) Face shields.
- (v) Hard hats.
- (vi) Helmets.
- (vii) Paint or dust respirators.
- (viii) Protective gloves.
- (ix) Safety glasses and goggles.
- (x) Safety belts.
- (xi) Tool belts.
- (xii) Welders gloves and masks.

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

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



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(x) Shoulder pads.

(xi) Ski boots.

(xii) Waders.

(xiii) Wetsuits and fins.

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

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

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

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

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

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

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

4. Computer printers.

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

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



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

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

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

1. Binders.
2. Book bags.
3. Calculators.
4. Cellophane tape.
5. Blackboard chalk.
6. Compasses.
7. Composition books.
8. Crayons.
9. Erasers.
10. Folders; expandable, pocket, plastic, and manila.
11. Glue, paste, and paste sticks.
12. Highlighters.
13. Index cards.
14. Index card boxes.
15. Legal pads.
16. Lunch boxes.
17. Markers.
18. Notebooks.
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



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"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

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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

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**01-May-25**

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Passed