

1 SB447
2 145528-2
3 By Senators Taylor, Dial, Allen, Reed, Bedford, Irons, Dunn,
4 Coleman and Fielding
5 RFD: Finance and Taxation Education
6 First Read: 16-APR-13

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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 band instruments
12 purchased for use in a school band within the
13 exemption from the sales and use tax during the
14 annual sales tax holiday.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Section 40-23-210, Code of Alabama 1975,
21 relating to the annual sales tax holiday; to include band
22 instruments purchased for use in a school band within the
23 exemption from the sales and use tax during the annual sales
24 tax holiday.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

1 "§40-23-210.

2 "As used in this article, the term "covered items"
3 means the following:

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

6 "a. "Clothing" means all human wearing apparel
7 suitable for general use including sandals, shoes, and
8 sneakers. Clothing shall not include:

9 "1. Belt buckles sold separately.

10 "2. Costume masks sold separately.

11 "3. Patches and emblems sold separately.

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

15 "5. Sewing materials that become part of "clothing"
16 including, but not limited to, buttons, fabric, lace, thread,
17 yarn, and zippers.

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

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

26 "(i) Briefcases.

27 "(ii) Cosmetics.

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

3 "(iv) Handbags.

4 "(v) Handkerchiefs.

5 "(vi) Jewelry.

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

7 "(viii) Umbrellas.

8 "(ix) Wallets.

9 "(x) Watches.

10 "(xi) Wigs and hair pieces.

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

17 "(i) Breathing masks.

18 "(ii) Clean room apparel and equipment.

19 "(iii) Ear and hearing protectors.

20 "(iv) Face shields.

21 "(v) Hard hats.

22 "(vi) Helmets.

23 "(vii) Paint or dust respirators.

24 "(viii) Protective gloves.

25 "(ix) Safety glasses and goggles.

26 "(x) Safety belts.

27 "(xi) Tool belts.

1 "(xii) Welders gloves and masks.

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

8 "(i) Ballet and tap shoes.

9 "(ii) Cleated or spiked athletic shoes.

10 "(iii) Gloves, including, but not limited to,
11 baseball, bowling, boxing, hockey, and golf.

12 "(iv) Goggles.

13 "(v) Hand and elbow guards.

14 "(vi) Life preservers and vests.

15 "(vii) Mouth guards.

16 "(viii) Roller and ice skates.

17 "(ix) Shin guards.

18 "(x) Shoulder pads.

19 "(xi) Ski boots.

20 "(xii) Waders.

21 "(xiii) Wetsuits and fins.

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

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

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

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

8 "1. Computer storage media; diskettes, compact
9 disks.

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

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

14 "4. Computer printers.

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

17 "d. "Computer," "computer software," and "school
18 computer supplies" shall not include furniture and any
19 systems, devices, software, peripherals designed or intended
20 primarily for recreational use, or video games of a
21 noneducational nature.

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

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

- 1 "1. Binders.
- 2 "2. Book bags.
- 3 "3. Calculators.
- 4 "4. Cellophane tape.
- 5 "5. Blackboard chalk.
- 6 "6. Compasses.
- 7 "7. Composition books.
- 8 "8. Crayons.
- 9 "9. Erasers.
- 10 "10. Folders; expandable, pocket, plastic, and
11 manila.
- 12 "11. Glue, paste, and paste sticks.
- 13 "12. Highlighters.
- 14 "13. Index cards.
- 15 "14. Index card boxes.
- 16 "15. Legal pads.
- 17 "16. Lunch boxes.
- 18 "17. Markers.
- 19 "18. Notebooks.
- 20 "19. Paper; loose leaf ruled notebook paper, copy
21 paper, graph paper, tracing paper, manila paper, colored
22 paper, poster board, and construction paper.
- 23 "20. Pencil boxes and other school supply boxes.
- 24 "21. Pencil sharpeners.
- 25 "22. Pencils.
- 26 "23. Pens.
- 27 "24. Protractors.

1 "25. Rulers.

2 "26. Scissors.

3 "27. Writing tablets.

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

7 "1. Clay and glazes.

8 "2. Paints; acrylic, tempera, and oil.

9 "3. Paintbrushes for artwork.

10 "4. Sketch and drawing pads.

11 "5. Watercolors.

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

16 "1. Reference maps and globes.

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

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

1 "(5) The initial sales price of five hundred dollars
2 (\$500) or less per band instrument purchased for use in a
3 school band."

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