1    SB136
2    180466-2
3    By Senator Melson
4    RFD: Finance and Taxation Education
5    First Read: 09-FEB-17
ENROLLED, An Act,

To amend Sections 40-23-211 and 40-23-213 of the
Code of Alabama 1975, relating to the tax exemption on covered
items during the school items annual sales tax holiday.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 40-23-211 and 40-23-213, Code of
Alabama 1975 are hereby amended as follows:

"§40-23-211.

"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 first third Friday in August July of each
year and ending at 12 midnight the following Sunday. Items
normally sold in pairs shall not be separated to qualify for
the exemption provided for in this article.

"§40-23-213.

"Any county or municipality may, by resolution or
ordinance adopted at least 30 days prior to the first third
full weekend of August July, 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 first
third Friday in August July of each year and ending at 12
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."

Section 2. This act shall become effective
immediately upon its passage and approval by the Governor, or
its otherwise becoming law.
SB136

Kay Ivey

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB136
Senate 21-FEB-17
I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 15-MAR-17

By: Senator Melson

APPROVED 5-29-2017
TIME 5:45 PM

Robert Bentley
GOVERNOR

Alabama Secretary Of State
Act Num....: 2017-120
Bill Num....: 5-136
Recvd 03/30/17 10:23amKCW

Page 3
I hereby certify that the notice & proof is attached to the Bill, SB _______, as required in the General Acts of Alabama, 1975 Act No. 919.

PATRICK HARRIS,
Secretary

This Bill was referred to the Standing Committee of the Senate on F & TE

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub____ w/eng sub____

yes ___ nays ___ abstain ___

this ___ day of __________, 2017

Chairperson

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, SB _______.

yes ___ nays ___ abstain ___

PATRICK HARRIS,
Secretary

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, SB _______.

YEAS ___ NAYS ___