HB436

137901-4
By Representative Poole
RFD: Ways and Means Education
First Read: 28-FEB-12
ENROLLED. An Act,

To exempt certain covered items from the state sales
and use tax during the first full weekend in July in 2012 and
the last full weekend of February in subsequent years; to
authorize any county or city to exempt certain covered items
from local sales and use taxes; and to prohibit a county or
municipality from providing for a sales and use tax exemption
during any period, other than the first full weekend in July
in 2012 and the last full weekend of February in subsequent
years, that is not designated as a sales tax holiday.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) As used in this section, 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 battery-powered flashlights, lanterns, or emergency glow sticks;

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

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

(7) Any duct tape;

(8) Any plywood, window film or other materials specifically designed to protect window openings;

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

(10) Any non-electric can opener;

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

(12) Any self-contained first aid kit;

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

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

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

(1) Any portable generator and power cords used to provide light or communications or preserve food in the event of a power outage.
Section 2. Purchases of 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 last first Friday in April July in 2012 and ending at twelve midnight the following Sunday. In subsequent years, purchases of covered items are exempted from paying state sales and use tax during the period from 12:01 a.m. on Friday of the last full weekend in February and ending at twelve midnight the following Sunday. Items normally sold in pairs or packages shall not be separated to qualify for the exemption provided for in this act.

Section 3. The Commissioner of the Department of Revenue shall promulgate any rules necessary to implement and administer this section including, but not limited to, a list of those articles and items qualifying for the exemption pursuant to this act, that do not conflict with the Streamlined Sales and Use Tax Agreement.

Section 4. Any county or municipality may, by resolution or ordinance adopted at least 90 14 days prior to the last first full weekend of April July in 2012 and at least 30 days prior to the last full weekend of February in subsequent years, 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 last first Friday in April July in 2012, and the Friday of the last full weekend of February in subsequent years, and ending at twelve 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 that is not designated as a sales tax
holiday.

Section 5. This act shall become effective
immediately following its passage and approval by the
Governor, or its otherwise becoming law.
Speaker of the House of Representatives

Kay Ivey

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 17-APR-12, as amended.

Greg Pappas
Clerk

<table>
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<tr>
<th>Senate</th>
<th>26-APR-12</th>
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<td>House</td>
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APPROVED April 24, 2012

4:45 p.m.

Robert Bentley
GOVERNOR

Alabama Secretary Of State
Act Num....: 2012-256
Bill Num....: H-436

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Recvd 04/26/12 05:12pmJJB
HOUSE ACTION

I HEREBY CERTIFY THAT THE RESOLUTION AS REQUIRED IN SECTION C OF ACT NO. 81-889 WAS ADOPTED AND IS ATTACHED TO THE BILL, H.B. 436

YEAS 97 NAYS 0

GREG PAPPAS, Clerk

CONFERENCE COMMITTEE

House Conferees

SENATE ACTION

DATE: 20__

RD 1 RFD

This Bill was referred to the Standing Committee of the Senate on

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amend(s) I w/sub by a vote of yeas 5 nays 0 abstain

this 19 day of April 2012

Chairperson

DATE: 20__

RF

RD 2 CAL

DATE: 20__

RE-REFERRED RE-COMMITTED

Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 538

YEAS 28 NAYS 0

PATRICK HARRIS, Secretary
Committee: 
Referred 
Date: 

Chain: 
This day of ____________, 20__, Senate for adoption to the Committee on Rules pursuant to Senate Rule 23. The report of this bill having been referred to the Committee on ____________________________

Senate Committees 
CONFERENCE COMMITTEE 
RECONSIDERED 
YEAR 
NAVS 
DATE: 

INDEFINITELY POSTPONED 
YEAR 
NAVS 
DATE: 

Spec 
PATRICK 
AND was ordered referred forthwith to the House 

YEARS 
NAVS 

PASSED AS AMENDED 
DATE: 

(continued) 
SENATE ACTION