



2021 SALES TAX HOLIDAY

Alabama will hold its 16th annual sales tax holiday, **beginning Friday, July 16, 2021 at 12:01 a.m. and ending Sunday, July 18, 2021 at 12 midnight**, giving shoppers the opportunity to purchase certain school supplies, computers and clothing free of state sales tax. Local sales tax **may** apply.

For more information, **contact us 8:00 a.m. – 5:00 p.m., CST Monday through Friday 334-242-1490 or 866-576-6531**

CLOTHING - \$100 or Less, per article of clothing		
EXEMPT:		
Includes all human wearing apparel suitable for general use - Not an all-inclusive list		
<ul style="list-style-type: none"> • Belts • Boots • Caps • Coats • Diapers • Dresses • Gloves • Gym Suits • Hats 	<ul style="list-style-type: none"> • Hosiery • Jackets • Jeans • Neckties • Pajamas • Pants • Raincoats • Robes • Sandals 	<ul style="list-style-type: none"> • Scarves • School Uniforms • Shirts • Shoes • Shorts • Socks • Sneakers • Underwear
TAXABLE:		
Clothing Accessories: <ul style="list-style-type: none"> • Belt Buckles (sold separately) • Briefcases • Cosmetics • Costume masks (sold separately) • Hair Notions (barrettes, hair bows, etc) • Handbags • Handkerchiefs • Jewelry • Patches & Emblems (sold separately) • Sewing Equipment & Supplies (pins (patterns, scissors, tape measures, etc) • Sewing Materials (thread, fabric, buttons, zippers, etc) • Sun glasses, eye glasses, contacts (prescription or nonprescription) • Umbrellas • Wallets • Watches • Wigs & hair pieces 	Protective Equipment: <ul style="list-style-type: none"> • Breathing Masks • Clean Room Apparel & Equipment • Ear & Hearing Protectors • Face Shields • Hard Hats • Helmets • Paint or Dust Respirators • Protective Gloves • Safety Glasses & Goggles • Safety Belts • Tool Belts • Welders Gloves & Masks 	Sport or Recreational Equipment: <ul style="list-style-type: none"> • Ballet or Tap Shoes • Band Instruments • Cleated or Spiked Athletic Shoes • Gloves (baseball, bowling, boxing, hockey, golf, etc) • Goggles • Hand & Elbow Guards • Life Preserves & Vests • Mouth Guards • Roller & Ice Skates • Shin Guards • Shoulder Pads • Ski Boots • Waders • Wetsuits & Fins

COMPUTERS, COMPUTER SOFTWARE, & SCHOOL COMPUTER SUPPLIES -**A single purchase with a sales price of \$750 or Less****EXEMPT:**

COMPUTERS – For purposes of the exemption, a computer may include a laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package. Computer parts and devices not sold as part of a package with the CPU, will not qualify for the exemption.

COMPUTER SOFTWARE

SCHOOL COMPUTER SUPPLIES – An item commonly used by a student in a course of study in which a computer is used – All inclusive list includes:

- Computer Storage Media; diskettes, compact disks
- Handheld electronic schedulers, except devices that are cellular phones
- Personal digital assistants, except devices that are cellular phones
- Computer Printers
- Printer Supplies for Computers (printer paper, printer ink)

TAXABLE:

- Furniture
- Any systems, devices, software, peripherals designed or intended primarily for recreational use, or
- Video games of a non-educational nature

SCHOOL SUPPLIES, SCHOOL ART SUPPLIES & SCHOOL INSTRUCTIONAL MATERIAL -**Sales Price of \$50 or Less, per item (Noncommercial Purchases)****EXEMPT:****SCHOOL SUPPLIES - All Inclusive List:**

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| <ul style="list-style-type: none"> • Binders • Blackboard Chalk • Book Bags • Calculators • Cellophane Tape • Compasses • Composition Books • Crayons • Erasers • Folders (expandable, pocket, plastic & manila) • Glue, paste, and paste sticks | <ul style="list-style-type: none"> • Highlighters • Index Cards • Index Card Boxes • Legal Pads • Lunch Boxes • Markers • Notebooks • Paper (loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper) | <ul style="list-style-type: none"> • Pencil Boxes & Other School Supply Boxes • Pencil Sharpeners • Pencils • Pens • Protractors • Rulers • Scissors • Writing Tablets |
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SCHOOL ART SUPPLIES - All Inclusive List:

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| <ul style="list-style-type: none"> • Clay & Glazes • Paints (Acrylic, Tempora & Oil) • Paintbrushes for artwork | <ul style="list-style-type: none"> • Sketch and Drawing Pads • Watercolors |
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SCHOOL INSTRUCTIONAL MATERIAL – All Inclusive List: (Written material commonly used by a student in a course of study as a reference and to learn the subject being taught)

- Reference Maps and Globes
- Required Textbooks on an official school book list with a sales price of more than \$30 and less than \$50

BOOKS – Sales Price of \$30 or Less, per book (Noncommercial Purchases)**EXEMPT:**

BOOKS - The term book is defined as a set of printed sheets bound together and published in a volume with an ISBN number.

TAXABLE:

- Magazines
- Newspapers
- Periodicals
- Any Other Document Printed or Offered for Sale in a Non-Bound Form