

SALES TAX HOLIDAY PRIMER

From **12:01 a.m. Friday, Aug. 1, until midnight Sunday, Aug. 3, 2014**, Alabama's four-percent sales tax as well as local sales taxes in many of the state's cities and counties are waived on the following items:



CLOTHING: Any item valued at \$100 or less

Tax-free regardless of how many items are sold on the same invoice to a customer. "Clothing" means all apparel suitable for general use, including sandals, shoes and sneakers. Does not include accessories, protective equipment, sport or recreational equipment. A full list of what is and is not taxable can be found on the Alabama Revenue Department's website at:

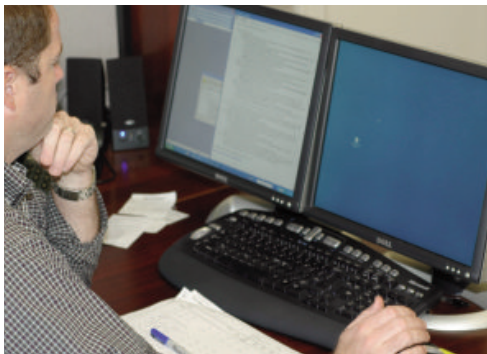
<http://www.revenue.alabama.gov/salestax/STHolidayQuickRefSheet14pdf>

Call 1-800-239-5423 if you want the sales tax holiday rules e-mailed or faxed to you!



SCHOOL SUPPLIES: Noncommercial purchases of items valued at \$50 or less

Binders, book bags, calculators, cellophane tape, blackboard chalk, compasses, composition books, crayons, erasers, folders, glue/paste/paste sticks, highlighters, index cards, index card boxes, legal pads, lunch boxes, markers, notebooks, paper, pencil/school supply boxes, pencil sharpeners, pencils, pens, protractors, rulers, scissors and writing tablets, all are sales-tax-free regardless of how many items are sold on the same invoice to a customer. Also, school art supplies and school instructional material are included in this category.



COMPUTERS/COMPUTER EQUIPMENT: single purchases of \$750 or less

Includes computers, computer software and school computer supplies, except those intended for recreational use, or video games of a non-educational nature. Does NOT include furniture. 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, also known as a central processing unit (CPU). A computer may include a laptop, desktop or tower computer system, which consists of a CPU, display monitor, keyboard, mouse and speakers sold as a computer package. PDAs, computer storage media, computer printers, printer paper and printer ink also qualify in this category."



BOOKS: Any book valued at \$30 or less

A book is a set of printed sheets bound together and published in a volume with an ISBN number. Magazines, newspapers, periodicals, or any other document printed or offered for sale in a non-bound form are NOT considered books and are to be taxed. Textbooks valued at \$50 or less also are included in the sales tax holiday.

Turn over for more information on Alabama's ninth annual sales tax holiday

ALABAMA **RETAIL**
ASSOCIATION

Helping you ...

BENEFIT FROM THE VALUE
of Alabama's sales tax holiday



