

Section 40-23-210**Definitions.**

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

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

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

1. Belt buckles sold separately.
2. Costume masks sold separately.
3. Patches and emblems sold separately.
4. Sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles.
5. Sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

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

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

- (i) Briefcases.
- (ii) Cosmetics.
- (iii) Hair notions, including, but not limited to, barrettes, hair bows, and hair nets.
- (iv) Handbags.
- (v) Handkerchiefs.
- (vi) Jewelry.
- (vii) Sun glasses, non-prescription.
- (viii) Umbrellas.
- (ix) Wallets.
- (x) Watches.

(xi) Wigs and hair pieces.

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

(i) Breathing masks.

(ii) Clean room apparel and equipment.

(iii) Ear and hearing protectors.

(iv) Face shields.

(v) Hard hats.

(vi) Helmets.

(vii) Paint or dust respirators.

(viii) Protective gloves.

(ix) Safety glasses and goggles.

(x) Safety belts.

(xi) Tool belts.

(xii) Welders gloves and masks.

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

(i) Ballet and tap shoes.

(ii) Cleated or spiked athletic shoes.

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

(iv) Goggles.

(v) Hand and elbow guards.

(vi) Life preservers and vests.

(vii) Mouth guards.

(viii) Roller and ice skates.

- (ix) Shin guards.
- (x) Shoulder pads.

(xi) Ski boots.

(xii) Waders.

(xiii) Wetsuits and fins.

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

a. A "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.

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

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

1. Computer storage media; diskettes, compact disks.
2. Handheld electronic schedulers, except devices that are cellular phones.
3. Personal digital assistants, except devices that are cellular phones.
4. Computer printers.
5. Printer supplies for computers; printer paper, printer ink.

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

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

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

1. Binders.
2. Book bags.
3. Calculators.
4. Cellophane tape.
5. Blackboard chalk.

6. Compasses.
7. Composition books.
8. Crayons.
9. Erasers.
10. Folders; expandable, pocket, plastic, and manila.
11. Glue, paste, and paste sticks.
12. Highlighters.
13. Index cards.
14. Index card boxes.
15. Legal pads.
16. Lunch boxes.
17. Markers.
18. Notebooks.
19. Paper; loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper.
20. Pencil boxes and other school supply boxes.
21. Pencil sharpeners.
22. Pencils.
23. Pens.
24. Protractors.
25. Rulers.
26. Scissors.
27. Writing tablets.

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

1. Clay and glazes.
2. Paints; acrylic, tempora, and oil.

3. Paintbrushes for artwork.

4. Sketch and drawing pads.

5. Watercolors.

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

1. Reference maps and globes.

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

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

(Act 2006-574, §1.)

Section 40-23-211**Tax exemption on covered items.**

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 third Friday in 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.

(Act 2006-574, p. 1507, §2; Act 2017-120, §1.)

Section 40-23-212**Rules and regulations.**

The Commissioner of the Department of Revenue shall promulgate any rules necessary to implement and administer this article including, but not limited to, a list of those articles and items qualifying for the exemption pursuant to this article, that do not conflict with the streamlined sales and use tax agreement.

(Act 2006-574, §3.)

Section 40-23-213**County and municipal exemptions authorized.**

Any county or municipality may, by resolution or ordinance adopted at least 30 days prior to the third full weekend of 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 third Friday in 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.

(Act 2006-574, p. 1507, §4; Act 2017-120, §1.)