

Section 40-23-231**Tax exemption on covered items.**

Purchases of covered items, as defined herein, are exempted from the state sales and use tax during the period from 12:01 a.m. on the first Friday in July in 2012 and ending at twelve midnight the following Sunday. In subsequent years, purchases of covered items are exempted from 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 article.

(Act 2012-256, p. 492, §2.)