

**ORDINANCE NO. 809**

AN ORDINANCE OF THE CITY OF ROANOKE, ALABAMA, TO EXEMPT CERTAIN "COVERED ITEMS" FROM THE MUNICIPAL SALES AND USE TAX DURING THE FIRST FULL WEEKEND OF AUGUST, 2006, AS AUTHORIZED BY ACT 2006-574, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION.

BE IT ORDAINED BY THE CITY COUNCIL OF ROANOKE, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions Act 2006-574 enacted by the Alabama Legislature during the 2006 Regular Session, providing for a State Sales Tax Holiday, the City of Roanoke, Alabama, exempts "covered items" from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the first Friday in August 2006 (August 4, 2006) and ending at twelve midnight the following Sunday (August 6, 2006).


Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2006-574, except that the time period shall only be as specified in Section 1 above and not for all years thereafter.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Roanoke, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective on July 1, 2006.

ADOPTED AND APPROVED THIS 15<sup>th</sup> DAY OF MAY, 2006.

  
\_\_\_\_\_  
Mayor

ATTEST:   
\_\_\_\_\_  
City Clerk

ACT No. 2006-574

1 HB228  
2 81835-5  
3 By Representatives Gipson, Love, Vance, Martin, McClurkin,  
4 Bentley, Hubbard, Spicer, Ball, Beck, Faust, Williams (N),  
5 Salaam, Brewbaker, Major, Hinshaw, Hammon, Gaston, Ison, Ward,  
6 Galliher, Sanderford and Bridges  
7 RFD: Education Finance and Appropriations  
8 First Read: 10-JAN-06



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ENROLLED, An Act,

To exempt certain covered items from the state sales and use tax during the first full weekend in August of each year, authorize any county or city to exempt certain covered items from local sales and use taxes, and prohibit a county or municipality from providing for a sales and use tax exemption during any period other than the first full weekend in August.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) As used in this section, 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;

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

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

- 9           1. Briefcases;
- 10          2. Cosmetics;
- 11          3. Hair notions, including, but not limited to,  
12 barrettes, hair bows, and hair nets;
- 13          4. Handbags;
- 14          5. Handkerchiefs;
- 15          6. Jewelry;
- 16          7. Sun glasses, non-prescription;
- 17          8. Umbrellas;
- 18          9. Wallets;
- 19          10. Watches; and
- 20          11. Wigs and hair pieces.

21          c. "Protective equipment" means items for human wear  
22 and designed as protection of the wearer against injury or  
23 disease or as protections against damage or injury of other  
24 persons or property but not suitable for general use. The

1 following list contains examples and is not intended to be an  
2 all-inclusive list. "Protective equipment shall include:

- 3 1. Breathing masks;
- 4 2. Clean room apparel and equipment;
- 5 3. Ear and hearing protectors;
- 6 4. Face shields;
- 7 5. Hard hats;
- 8 6. Helmets;
- 9 7. Paint or dust respirators;
- 10 8. Protective gloves;
- 11 9. Safety glasses and goggles;
- 12 10. Safety belts;
- 13 11. Tool belts; and
- 14 12. Welders gloves and masks.

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

- 21 1. Ballet and tap shoes;
- 22 2. Cleated or spiked athletic shoes;
- 23 3. Gloves, including, but not limited to, baseball,  
24 bowling, boxing, hockey, and golf;
- 25 4. Goggles;

- 1           5. Hand and elbow guards;
- 2           6. Life preservers and vests;
- 3           7. Mouth guards;
- 4           8. Roller and ice skates;
- 5           9. Shin guards;
- 6           10. Shoulder pads;
- 7           11. Ski boots;
- 8           12. Waders; and
- 9           13. Wetsuits and fins.

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

13           a. A "computer" means an electronic device that  
14 accepts information in digital or similar form and manipulates  
15 it for a result based on a sequence of instructions.

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

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

- 23           1. Computer storage media; diskettes, compact disks;
- 24           2. Handheld electronic schedulers, except devices  
25 that are cellular phones;

1           3. Personal digital assistants, except devices that  
2 are cellular phones;

3           4. Computer printers; and

4           5. Printer supplies for computers; printer paper,  
5 printer ink.

6           "Computer," "Computer software," and "School  
7 computer supplies" shall not include furniture and any  
8 systems, devices, software, peripherals designed or intended  
9 primarily for recreational use, or video games of a  
10 noneducational nature.

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

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

17           1. Binders;

18           2. Book bags;

19           3. Calculators;

20           4. Cellophane tape;

21           5. Blackboard chalk;

22           6. Compasses;

23           7. Composition books;

24           8. Crayons;

25           9. Erasers;

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

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

- 25                  1. Clay and glazes;



- 1                   2. Paints; acrylic, tempera, and oil;
- 2                   3. Paintbrushes for artwork;
- 3                   4. Sketch and drawing pads; and
- 4                   5. Watercolors.

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

- 9                   ~~1. Reference books;~~
- 10                  ~~2. Reference maps and globes;~~
- 11                  ~~3. Textbooks; and~~
- 12                  ~~4. Workbooks.~~

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

- 17                  1. Reference maps and globes.
- 18                  2. Required textbooks on an official school book

19 list with a sales price of more than thirty dollars (\$30) and  
20 less than fifty dollars (\$50).

21                  (4) Noncommercial purchases of books with a sales  
22 price of not more than thirty dollars (\$30) per book. The term  
23 book shall mean a set of printed sheets bound together and  
24 published in a volume with an ISBN number, but does not

1 include magazines, newspapers, periodicals, or any other  
2 document printed or offered for sale in a non-bound form.

3 Section 2. Covered items, as defined herein, are  
4 exempted from paying the state sales and use tax during the  
5 period from 12:01 a.m. on the first Friday in August of each  
6 year and ending at twelve midnight the following Sunday. Items  
7 normally sold in pairs shall not be separated to qualify for  
8 the exemption provided for in this act.

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

15 Section 4. Any county or municipality may, by  
16 resolution or ordinance adopted at least 30 days prior to the  
17 first full weekend of August, provide for the exemption of  
18 covered items from paying county or municipal sales and use  
19 taxes during a period commencing at 12:01 a.m. on the first  
20 Friday in August of each year and ending at twelve midnight  
21 the following Sunday under the same terms, conditions and  
22 definitions as provided for the state sales tax holiday.  
23 Notwithstanding the foregoing, a county or municipality is  
24 prohibited from providing such an exemption during any other  
25 period of the year.

1           Section 5. This act shall become effective on the  
2 first day of the third month following its passage and  
3 approval by the Governor, or its otherwise becoming law.

4           Section 6. Notwithstanding Section ~~2~~ 5 of this act,  
5 this act shall be null and void and shall not become effective  
6 unless and until, House Bill 321 of the 2006 Regular Session  
7 is passed by both houses and signed into law by the Governor  
8 or otherwise becomes law.

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*Ray Bonfante*

Speaker of the House of Representatives

*Lucy Baxley*

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 23-FEB-06, as amended.

Greg Pappas  
Clerk

Senate	<u>17-APR-06</u>	Amended and Passed
House	<u>17-APR-06</u>	Concurred in Senate Amendment

APPROVED April 25, 2006

TIME 10:00 a.m.

*Bob Riley*  
GOVERNOR

ALABAMA SECRETARY OF STATE

ACT NUM...:2006-574  
BILL NUM...:H-228