



CITY OF OWENS CROSS ROADS ORDINANCE NO. 24-007 Replaces Resolution 21-04-27

BACK TO SCHOOL SALES TAX HOLIDAY

AN ORDINANCE TO EXEMPT CERTAIN SCHOOL SUPPLIES, COMPUTERS, AND CLOTHING FROM THE MUNICIPAL SALES TAX DURING THE DESIGNATED PERIOD ASSIGNED BY THE ALABAMA DEPARTMENT OF REVENUE, AS AUTHORIZED BY RULE 810-6-3-.65, LAW: §§40-23-210 – 213, ACT 2006-574, AND ACT 2017-120.

BE IT ORDAINED BY THE CITY COUNCIL OF OWENS CROSS ROADS, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions of Rule 810-6-3-.65, Law: §§40-23-210 – 213, Act 2006-574, and Act 2017-120 of the Code of Alabama 1975, providing for a State Sales Tax Holiday, the City of Owens Cross Roads, Alabama, exempts “covered items” from municipal sales tax during the same period, beginning at 12:01 a.m. on the third Friday in July 2024 (July 19) and ending at twelve midnight the following Sunday (July 21), and each year thereafter until and unless annual participation is rescinded by further action of the Council or the State of Alabama.

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Rule 810-6-3-.65, Law: §§40-23-210 – 213, Act 2006-574, and Act 2017-120 of the Code of Alabama 1975.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of Owens Cross Roads, 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 take effect immediately upon its passage and publication, as provided by law.

ADOPTED AND APPROVED this 25 of June, 2024.

Approved By:



Tony K. Craig, Mayor

Attest By:



Christie D. Eason, City Clerk

City of Owens Cross Roads, Alabama, certificate of publication: This is to certify that Ordinance No. 24-007 was published by posting on the City website, and on four (4) bulletin boards within the City.



OWENS CROSS ROADS CITY COUNCIL
ORDINANCE NO. 24-007
BACK TO SCHOOL SALES TAX HOLIDAY

2024 Back-to-School Sales Tax Holiday

Alabama will hold its 19th annual back-to-school sales tax holiday, beginning Friday, July 19 at 12:01 a.m. and ending Sunday, July 21 at midnight. This event gives shoppers the opportunity to purchase certain school supplies, computers, and clothing free of state sales tax. Local sales tax **may** still apply. For more information, contact the Sales and Use Tax Division at 334-242- 1490 or 866-576-6531.

Clothing		
<p>Eligible \$100 or less, per article of clothing Includes all human wearing apparel suitable for general use. This is not an all-inclusive list.</p>		
<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
<p>Noneligible Clothing accessories, protective equipment, and sports or recreational equipment</p>		
<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 and emblems (sold separately) • Sewing equipment & supplies (pins, patterns, scissors, tape measures, etc.) • Sewing materials (thread, fabric, buttons, zippers, etc.) • Sunglasses, eyeglasses, contacts (prescription or nonprescription) • Umbrellas • Wallets • Watches • Wigs and hair pieces 	<ul style="list-style-type: none"> • Breathing masks • Clean room apparel and equipment • Ear & hearing protectors • Face shields • Hard hats • Helmets • Paint or dust respirators • Protective gloves • Safety glasses and goggles • Safety belts • Tool belts • Welder gloves and masks 	<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 and elbow guards • Life preserves and vests • Mouth guards • Roller and ice skates • Shin guards • Shoulder pads • Ski boots • Waders • Wetsuits and fins

Computers, computer software, and school computer supplies

Eligible

A single purchase with a sales price of \$750 or less.

Computers - For a purchase to be eligible, 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)

Noneligible

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

School supplies, school art supplies, and school instructional material

Eligible

Sales price of \$50 or less, per item (noncommercial purchases) This is an all-inclusive list.

School supplies

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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, and manila) • Glue, paste, and paste sticks | <ul style="list-style-type: none"> • Highlighters • Index cards • Index card boxes • Legal pads • Lunch boxes • Markers • Notebooks • Protractors • Paper (colored, construction, copy, graph, loose leaf ruled notebook, manila, and tracing papers and poster board) | <ul style="list-style-type: none"> • Pencil boxes and other school supply boxes • Pencil sharpeners • Pencils • Pens • Rulers • Scissors • Writing tablets |
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School art supplies
This is an all-inclusive list.

- Clay and glazes
- Paints (acrylic, tempora, oil, and watercolors)
- Paintbrushes for artwork
- Sketch and drawing pads

School instructional material
(Written material commonly use in a course of study as a reference and to learn the subject being taught)
This is an all-inclusive list.

- Reference maps and globes
- Required textbooks on an official schoolbook list with a sales price of more than \$30 and less than \$50

Books

Eligible

Sales price of \$30 or less, per book (noncommercial purchases)

Books

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

Noneligible

- Magazines
- Newspapers and periodicals
- Any other document printed or offered for sale in a non-bound form