

From: Alabama League of Municipalities <alabamaleague@ALALM.ORG>
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Subject: ADOR--Sales Tax Holiday for Severe Weather Preparedness Items July 6-July 8

Alabama Department of Revenue

News Release
May 14, 2012

First Annual Sales Tax Holiday for Severe Weather Preparedness Items Set July 6 through July 8

Local governments participating should notify ADOR by June 22

Montgomery—Alabama's first annual Severe Weather Preparedness Sales Tax Holiday will be held July 6 through July 8, 2012. Alabamians are encouraged to stock up on a variety of supplies for protecting their homes or businesses during Alabama's tornado and hurricane seasons.

The Alabama Department of Revenue (ADOR) recently enlisted the assistance of the Alabama League of Municipalities and the Alabama Association of County Commissions to help inform all cities and counties of the upcoming holiday. A provision in the new Severe Weather Preparedness Sales Tax Holiday law allows counties and municipalities to join the state by removing their own local sales and use taxes from the same items during the same weekend.

To allow retailers sufficient time to prepare for the upcoming sales tax holiday in July, local governments should notify the ADOR by June 22, 2012, of their decision regarding their participation. The ADOR will use this information to compile a listing of all cities and counties participating in the 2012 Severe Weather Preparedness Tax Holiday. The city and county listing will be available at <http://www.revenue.alabama.gov/salestax/WPSalesTaxHol.htm> and provide guidance to both retailers and consumers.

The following list contains examples of items covered under this year's Severe Weather Preparedness holiday.

Items below that have a sales price of \$60 or less per item:

- Batteries: AAA-cell batteries, AA-cell batteries, C-cell batteries, D-cell batteries, 6-volt batteries, 9-volt batteries. (NOTE: coin batteries, automobile batteries, and boat batteries are **not** exempt.)
- Cellular phone battery

- Cellular phone charger
- Portable self-powered or battery-powered radio, two-way radio, weather-band radio or NOAA weather radio
- Portable self-powered light source, including battery-powered flashlights, lanterns, or emergency glow sticks
- Tarpaulin, plastic sheeting, plastic drop cloths, and other flexible, waterproof sheeting
- Ground anchor system, such as bungee cords or rope, or tie-down kits
- Duct tape
- Plywood, window film or other materials specifically designed to protect window coverings
- Non-electric food storage cooler or water storage container
- Non-electric can opener
- Artificial ice, blue ice, ice packs, reusable ice
- Self-contained first aid kit
- Fire extinguisher
- Smoke detector
- Carbon monoxide detector
- Gas or diesel fuel tank or container

Items below that have a sales price of \$1,000 or less:

- Portable generators and power cords

Beginning next year, the annual Sales Tax Holiday for Severe Weather Preparedness will be held during the last full weekend of February (Reference: Act 2012-256).

For more information about Alabama's first annual Sales Tax Holiday for Severe Weather Preparedness, visit ADOR's Website at www.revenue.alabama.gov.

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