Section 40-23-230

Definitions.

(a) As used in this article, the term covered items includes the following selling for $60 or less per item:

(1) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding coin batteries and automobile and boat batteries.

(2) Any cellular phone battery or cellular phone charger.

(3) Any portable self-powered or battery-powered radio, two-way radio, weatherband radio, or NOAA weather radio.

(4) Any portable self-powered light source, including battery-powered flashlights, lanterns, or emergency glow sticks.

(5) Any tarpaulin, plastic sheeting, plastic drop cloths or other flexible, waterproof sheeting.

(6) Any ground anchor system, such as bungee cords or rope, or tie-down kit.

(7) Any duct tape.

(8) Any plywood, window film, or other materials specifically designed to protect window openings.

(9) Any non-electric food storage cooler or water storage container.

(10) Any non-electric can opener.

(11) Any artificial ice, blue ice, ice packs, or reusable ice.

(12) Any self-contained first aid kit.

(13) Any fire extinguisher, smoke detector or carbon monoxide detector.

(14) Any gas or diesel fuel tank or container.

(b) The term covered items also includes any portable generator and power cords used to provide light or communications or preserve food in the event of a power outage selling for $1,000 or less per item.

(Act 2012-256, p. 492, §1.)

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.)

Section 40-23-232

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 2012-256, p. 492, §3.)

Section 40-23-233

County and municipal exemptions authorized.

Any county or municipality may, by resolution or ordinance adopted at least 14 days prior to the first full weekend of July in 2012 and at least 30 days prior to the last full weekend of February in subsequent years, 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 first Friday in July in 2012, and the Friday of the last full weekend of February in subsequent years, and ending at twelve 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 that is not designated as a sales tax holiday.

(Act 2012-256, p. 492, §4.)