

## 2023 Back-to-School Sales Tax Holiday

Alabama will hold its 18th annual back-to-school sales tax holiday, beginning Friday, July 21 at 12:01 a.m. and ending Sunday, July 23 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><b>Eligible</b></p> <p>\$100 or less, per article of clothing</p> <p>Includes all human wearing apparel suitable for general use. This is not an all-inclusive list.</p>		
<ul style="list-style-type: none"> <li>• Belts</li> <li>• Boots</li> <li>• Caps</li> <li>• Coats</li> <li>• Diapers</li> <li>• Dresses</li> <li>• Gloves</li> <li>• Gym Suits</li> <li>• Hats</li> </ul>	<ul style="list-style-type: none"> <li>• Hosiery</li> <li>• Jackets</li> <li>• Jeans</li> <li>• Neckties</li> <li>• Pajamas</li> <li>• Pants</li> <li>• Raincoats</li> <li>• Robes</li> <li>• Sandals</li> </ul>	<ul style="list-style-type: none"> <li>• Scarves</li> <li>• School Uniforms</li> <li>• Shirts</li> <li>• Shoes</li> <li>• Shorts</li> <li>• Socks</li> <li>• Sneakers</li> <li>• Underwear</li> </ul>
Noneligible		
Clothing accessories, protective equipment, and sports or recreational equipment		
<ul style="list-style-type: none"> <li>• Belt buckles (sold separately)</li> <li>• Briefcases</li> <li>• Cosmetics</li> <li>• Costume masks (sold separately)</li> <li>• Hair Notions (barrettes, hair bows, etc.)</li> <li>• Handbags</li> <li>• Handkerchiefs</li> <li>• Jewelry</li> <li>• Patches and emblems (sold separately)</li> <li>• Sewing equipment &amp; supplies (pins, patterns, scissors, tape measures, etc.)</li> <li>• Sewing materials (thread, fabric, buttons, zippers, etc.)</li> <li>• Sunglasses, eyeglasses, contacts (prescription or nonprescription)</li> <li>• Umbrellas</li> <li>• Wallets</li> <li>• Watches</li> <li>• Wigs and hair pieces</li> </ul>	<ul style="list-style-type: none"> <li>• Breathing masks</li> <li>• Clean room apparel and equipment</li> <li>• Ear &amp; hearing protectors</li> <li>• Face shields</li> <li>• Hard hats</li> <li>• Helmets</li> <li>• Paint or dust respirators</li> <li>• Protective gloves</li> <li>• Safety glasses and goggles</li> <li>• Safety belts</li> <li>• Tool belts</li> <li>• Welder gloves and masks</li> </ul>	<ul style="list-style-type: none"> <li>• Ballet or tap shoes</li> <li>• Band instruments</li> <li>• Cleated or spiked athletic shoes</li> <li>• Gloves (baseball, bowling, boxing, hockey, golf, etc.)</li> <li>• Goggles</li> <li>• Hand and elbow guards</li> <li>• Life preserves and vests</li> <li>• Mouth guards</li> <li>• Roller and ice skates</li> <li>• Shin guards</li> <li>• Shoulder pads</li> <li>• Ski boots</li> <li>• Waders</li> <li>• Wetsuits and fins</li> </ul>

## 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"> <li>• Binders</li> <li>• Blackboard chalk</li> <li>• Book bags</li> <li>• Calculators</li> <li>• Cellophane tape</li> <li>• Compasses</li> <li>• Composition books</li> <li>• Crayons</li> <li>• Erasers</li> <li>• Folders (expandable, pocket, plastic, and manila)</li> <li>• Glue, paste, and paste sticks</li> </ul> | <ul style="list-style-type: none"> <li>• Highlighters</li> <li>• Index cards</li> <li>• Index card boxes</li> <li>• Legal pads</li> <li>• Lunch boxes</li> <li>• Markers</li> <li>• Notebooks</li> <li>• Protractors</li> <li>• Paper (colored, construction, copy, graph, loose leaf ruled notebook, manila, and tracing papers and poster board)</li> </ul> | <ul style="list-style-type: none"> <li>• Pencil boxes and other school supply boxes</li> <li>• Pencil sharpeners</li> <li>• Pencils</li> <li>• Pens</li> <li>• Rulers</li> <li>• Scissors</li> <li>• Writing tablets</li> </ul> |
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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

