



**House Ways and Means Education Reported Substitute
for HB257**

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A BILL
TO BE ENTITLED
AN ACT

To create the Alabama Adventure Awaits sales tax holiday; to provide for the exemption of certain items from state sales and use tax during the sales tax holiday; to provide local opt-in provisions for the sales tax holiday; to amend sections 40-23-213 and 40-23-233, Code of Alabama 1975, relating to the local opt-in provisions for the existing School Items and Severe Weather Preparedness sales tax holidays; and to add Sections 40-23-210.1 and 40-23-230.1 to the Code of Alabama 1975, to provide for price adjustments based on the Consumer Price Index.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The sales tax holiday created by this act shall be known as the Alabama Adventure Awaits sales tax holiday.

Section 2. The Legislature finds that one of our state's most successful tax relief endeavors has been the School Tax Holiday, encouraging Alabamians to shop our local stores in advance of the new school year. This annual holiday gives citizens an opportunity to save on important purchases that they make on an annual basis. One of the greatest joys of



**House Ways and Means Education Reported Substitute
for HB257**

29 living in Alabama is our abundance of outdoor resources. In
30 order to encourage purchases to help our citizens enjoy the
31 outdoors, the Legislature finds that a sales tax holiday would
32 be a benefit to our citizens to purchase items for hunting,
33 fishing, camping, youth sports, and other outdoor uses. The
34 holiday would reaffirm our state's commitment to the Second
35 Amendment, as well as to promote families spending time
36 together in the great outdoors.

37 Section 3. (a) As used in this act, the term "covered
38 items" includes the following:

39 (1) "Boating and water activity supplies" which shall
40 include life preservers and vests; coolers with a sales price
41 of one hundred and fifty dollars (\$150) or less; recreational
42 pool tubes, pool floats, inflatable chairs, and pool toys with
43 a sales price of thirty-five dollars (\$35) or less; safety
44 flares with a sales price of fifty dollars (\$50) or less;
45 water skis, wakeboards, knee boards, and recreational
46 inflatable water tubes or floats capable of being towed with a
47 sales price of one hundred and fifty dollars (\$150) or less;
48 paddleboards and surfboards with a sales price of three
49 hundred dollars (\$300) or less; canoes, kayaks, and pirogues,
50 with a sales price of five hundred dollars (\$500) or less;
51 paddles and oars with a sales price of seventy-five dollars
52 (\$75) or less; and snorkels, goggles, and swimming masks with
53 a sales price of twenty-five dollars (\$25) or less.

54 (2) "Camping supplies" which shall include tents with a
55 sales price of two hundred dollars (\$200) or less; sleeping
56 bags, portable hammocks, camping stoves, and collapsible



**House Ways and Means Education Reported Substitute
for HB257**

57 camping chairs with a sales price of fifty dollars (\$50) or
58 less; and camping lanterns and flashlights with a sales price
59 of sixty dollars (\$60) or less.

60 (3) "Sports or recreational equipment" as defined in
61 Section 40-23-210, Code of Alabama 1975.

62 (4) "Fishing supplies" which shall include rods and
63 reels with a sales price of one hundred dollars (\$100) or less
64 if sold individually or two hundred dollars (\$200) or less if
65 sold as a set; tackle boxes or bags with sales price of thirty
66 (\$30) or less; and bait or fishing tackle with a sales price
67 of ten dollars (\$10) or less if sold individually or twenty
68 dollars (\$20) or less if multiple items are sold together. The
69 term does not include supplies used for commercial fishing
70 purposes.

71 (5) "General outdoor supplies" which shall include
72 sunscreen, sunblock, or insect repellent with a sales price of
73 fifteen dollars (\$15) or less; sunglasses with a sales price
74 of one hundred dollars (\$100) or less; binoculars with a sales
75 price of two hundred dollars (\$200) or less; reusable water
76 bottles with a sales price of sixty dollars (\$60) or less;
77 hydration packs with a sales price of fifty dollars (\$50) or
78 less; outdoor gas or charcoal grills with a sales price of two
79 hundred and fifty dollars (\$250) or less; bicycle helmets with
80 a sales price of fifty dollars (\$50) or less; and bicycles
81 with a sales price of five hundred dollars (\$500) or less.

82 (6) "Gun safes" which shall mean a locking container or
83 other enclosure equipped with a padlock, key lock, combination
84 lock, or other locking device that is designed and intended



**House Ways and Means Education Reported Substitute
for HB257**

85 for the secure storage of one or more firearms.

86 (7) "Gun safety devices" which shall include any
87 integral devices to be equipped or installed on a firearm that
88 permits the user to program the firearm to operate only for
89 specified persons designated by the user through computerized
90 locking devices or other means integral to and permanently
91 part of the firearm.

92 (8) "Hunting supplies" which shall include the
93 purchases of any tangible personal property for the use of
94 hunting that is designed or intended by the manufacturer for
95 use in the hunt for wildlife with consideration to the
96 representation in packaging, display, promotion, or
97 advertising as appropriate use for hunting, including, but not
98 limited to, firearms; ammunition; archery equipment; off-road
99 vehicles, such as all-terrain vehicles (ATVs); animal feed;
100 hunting apparel, belts and shoes; tools; firearm and archery
101 cases; firearm and archery accessories; range finders; knives;
102 decoys; tree stands; blinds; optics, hearing protection and
103 enhancements; holsters; and slings. Hunting supplies does not
104 include animals used for hunting.

105 (b) (1) For calendar year 2030, the Alabama Department
106 of Revenue, by rule, shall adjust the dollar amounts provided
107 in subsection (a) by the percentage increase in the Consumer
108 Price Index for all urban consumers as published by the U.S.
109 Department of Labor, Bureau of Labor Statistics for the
110 immediately preceding yearly periods of December 2024 to
111 December 2028, rounded to the nearest whole dollar.

112 (2) The Alabama Department of Revenue shall repeat the



**House Ways and Means Education Reported Substitute
for HB257**

113 adjustment provided in subdivision (1) every five calendar
114 years thereafter.

115 (3) The provisions of this subsection are applicable
116 upon the extension of this sales tax holiday as provided in
117 Section 7.

118 Section 4. Purchases of covered items, as defined in
119 Section 3, are exempt from the state sales and use tax from
120 12:01 a.m. on the first Friday in May of each year and ending
121 at twelve midnight the following Sunday.

122 Section 5. The Commissioner of the Department of
123 Revenue shall adopt any rules necessary to implement and
124 administer this article including, but not limited to, a list
125 of those articles and items qualifying for the exemption
126 pursuant to this article.

127 Section 6. Any county or municipality may provide for
128 the exemption of the purchases of covered items from county or
129 municipal sales and uses taxes, respectively, during the
130 period provided in Section 4 by adoption of a resolution or
131 ordinance at least 90 days prior to the sales tax holiday
132 period and under the same terms, conditions, and definitions
133 as provided for the state sales tax holiday. Notwithstanding
134 the foregoing, a county or municipality is prohibited from
135 providing such an exemption during any other period of the
136 year.

137 Section 7. The Alabama Adventure Awaits Sales Tax
138 Holiday provided in this Act shall cease on December 31, 2027,
139 unless extended by an act of the Legislature.

140 Section 8. Sections 40-23-213 and 40-23-233, Code of



**House Ways and Means Education Reported Substitute
for HB257**

141 Alabama 1975, are amended to read as follows:

142 "§40-23-213

143 Any county or municipality may, by resolution or
144 ordinance adopted at least ~~30~~90 days prior to the third full
145 weekend of July, provide for the exemption of covered items
146 from paying county or municipal sales and use taxes during a
147 period commencing at 12:01 a.m. on the third Friday in July of
148 each year and ending at 12 midnight the following Sunday under
149 the same terms, conditions, and definitions as provided for
150 the state sales tax holiday. Notwithstanding the foregoing, a
151 county or municipality is prohibited from providing such an
152 exemption during any other period of the year."

153 "§40-23-233

154 Any county or municipality may, by resolution or
155 ordinance adopted at least 14 days prior to the first full
156 weekend of July in 2012 and at least ~~30~~90 days prior to the
157 last full weekend of February in subsequent years, provide for
158 the exemption of covered items from paying county or municipal
159 sales and use taxes during a period commencing at 12:01 a.m.
160 on the first Friday in July in 2012, and the Friday of the
161 last full weekend of February in subsequent years, and ending
162 at twelve midnight the following Sunday under the same terms,
163 conditions, and definitions as provided for the state sales
164 tax holiday. Notwithstanding the foregoing, a county or
165 municipality is prohibited from providing such an exemption
166 during any other period of the year that is not designated as
167 a sales tax holiday."

168 Section 9. Section 40-23-210.1 is added to the Code of



**House Ways and Means Education Reported Substitute
for HB257**

169 Alabama 1975, to read as follows:

170 §40-23-210.1

171 (a) For calendar year 2025, the Alabama Department of
172 Revenue, by rule, shall adjust the dollar amounts provided in
173 Section 40-23-210 by the percentage increases in the Consumer
174 Price Index for all urban consumers as published by the U.S.
175 Department of Labor, Bureau of Labor Statistics from December
176 2006 to December 2023, rounded to the nearest whole dollar.

177 (b) The Alabama Department of Revenue shall repeat the
178 adjustment provided in subsection (a) every five calendar
179 years thereafter.

180 Section 10. Section 40-23-230.1 is added to the Code of
181 Alabama 1975, to read as follows:

182 §40-23-230.1

183 (a) For calendar year 2025, the Alabama Department of
184 Revenue, by rule, shall adjust the dollar amounts provided in
185 Section 40-23-230, Code of Alabama 1975, by the percentage
186 increases in the Consumer Price Index for all urban consumers
187 as published by the U.S. Department of Labor, Bureau of Labor
188 Statistics from December 2012 to December 2023, rounded to the
189 nearest whole dollar.

190 (b) The Alabama Department of Revenue shall repeat the
191 adjustment provided in subsection (a) every five calendar
192 years thereafter.

193 Section 11. This act shall become effective on October
194 1, 2024, only upon the enactment of House Bill 258 of the 2024
195 Regular Session, regarding the simplified sellers use tax.