

HB277 INTRODUCED



1 HB277

2 2L14KIK-1

3 By Representatives Yarbrough, Stadthagen, Kiel, Underwood,

4 Harrison, Butler, Colvin, Woods, Whorton, Wadsworth, Lipscomb,

5 Hurst, Brown, Smith, Rehm, Hammett, Shedd, Gidley, Lamb,

6 Mooney, Robbins, Carns

7 RFD: Ways and Means Education

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SYNOPSIS:

This bill would create the 2A Sales Tax Holiday to occur annually from Memorial Day to the Fourth of July, during which the gross proceeds from the sale of ammunition, firearms, and hunting supplies are exempt from state sales and use tax.

This bill would also allow municipalities and counties to opt in to the sales tax holiday.

A BILL
TO BE ENTITLED
AN ACT

To create the 2A Sales Tax Holiday; to exempt the gross proceeds from the sale of certain items from state sales and use tax during the sales tax holiday; and to provide local opt in provisions for the sales tax holiday.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The sales tax holiday created by this act shall be known as the 2A Sales Tax Holiday.

Section 2. As used in this act, the term "covered items" includes the following:

(1) "Ammunition" means ammunition or cartridge cases, primers, bullets, or propellant powder designed for use in any



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29 firearm.

30 (2) "Firearms" which for the purposes of this act shall
31 mean a shotgun, rifle, pistol, revolver, or other handgun.

32 (3) "Hunting supplies" shall mean purchases of any
33 tangible personal property for the use of hunting, including,
34 but not limited to, archery, pirogues, accessories, apparel,
35 shoes, bags, binoculars, tools, firearm and archery cases,
36 firearm and archery accessories, range finders, knives,
37 decoys, treestands, blinds, chairs, optics, hearing protection
38 and enhancements, holsters, belts, slings, and miscellaneous
39 gear. Hunting supplies shall not include the purchase of
40 animal feed, float tubes, off-road vehicles such as ATVs, or
41 vessels such as airboats.

42 Section 3. The gross proceeds from the purchases of
43 covered items, as defined in Section 2, are exempt from the
44 state sales and use tax during the period beginning on 12:01
45 a.m. on Memorial Day each year and ending at 12:00 midnight on
46 July 4, the same year.

47 Section 4. The Commissioner of the Department of
48 Revenue shall adopt any rules necessary to implement and
49 administer this bill, including, but not limited to, a list of
50 those items qualifying for the exemption pursuant to this
51 bill.

52 Section 5. Any county or municipality may provide for
53 the exemption of purchases of covered items from county or
54 municipal sales and use taxes, respectively, during the period
55 provided for in Section 3 by adoption of a resolution or
56 ordinance at least 90 days prior to the sales tax holiday



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57 period and under the same terms, conditions, and definitions
58 as provided for the state sales tax holiday. A county or
59 municipality shall not provide the exemption during any other
60 period of the year.

61 Section 6. This act shall become effective immediately
62 upon its passage and approval by the Governor, or its
63 otherwise becoming a law.