

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>Eligible</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"> • Belts • Boots • Caps • Coats • Diapers • Dresses • Gloves • Gym Suits • Hats 	<ul style="list-style-type: none"> • Hosiery • Jackets • Jeans • Neckties • Pajamas • Pants • Raincoats • Robes • Sandals 	<ul style="list-style-type: none"> • Scarves • School Uniforms • Shirts • Shoes • Shorts • Socks • Sneakers • Underwear
Noneligible		
Clothing accessories, protective equipment, and sports or recreational equipment		
<ul style="list-style-type: none"> • Belt buckles (sold separately) • Briefcases • Cosmetics • Costume masks (sold separately) • Hair Notions (barrettes, hair bows, etc.) • Handbags • Handkerchiefs • Jewelry • Patches and emblems (sold separately) • Sewing equipment & supplies (pins, patterns, scissors, tape measures, etc.) • Sewing materials (thread, fabric, buttons, zippers, etc.) • Sunglasses, eyeglasses, contacts (prescription or nonprescription) • Umbrellas • Wallets • Watches • Wigs and hair pieces 	<ul style="list-style-type: none"> • Breathing masks • Clean room apparel and equipment • Ear & hearing protectors • Face shields • Hard hats • Helmets • Paint or dust respirators • Protective gloves • Safety glasses and goggles • Safety belts • Tool belts • Welder gloves and masks 	<ul style="list-style-type: none"> • Ballet or tap shoes • Band instruments • Cleated or spiked athletic shoes • Gloves (baseball, bowling, boxing, hockey, golf, etc.) • Goggles • Hand and elbow guards • Life preserves and vests • Mouth guards • Roller and ice skates • Shin guards • Shoulder pads • Ski boots • Waders • Wetsuits and fins

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

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

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

