

**RESOLUTION 2024-R-86**

**PROVIDING FOR THE CITY OF IRONDALE'S PARTICIPATION IN THE  
"2024 BACK-TO-SCHOOL SALES TAX HOLIDAY"**

**WHEREAS**, §40-23-210 through §40-23-213 of the *Code of Alabama (1975)* provides for a Sales Tax Holiday for the exemption of the state sales and use tax for certain non-commercial purchases related to school clothing and supplies; and

**WHEREAS**, §40-23-213 of the *Code of Alabama (1975)* authorizes the City of Irondale to provide for an exemption of municipal sales and use taxes for purchases of certain items covered during the same time period in which the state sales and use tax exemption is in place under the same terms, conditions, and definitions as provided for the state sales tax holiday, provided a resolution to that effect is adopted by the municipality at least thirty days prior to the sales tax holiday; and

**WHEREAS**, the City of Irondale desires to join the State of Alabama in giving a municipal sales and use tax holiday for the same period of time and under the same terms, conditions and definitions as the state sales tax holiday.

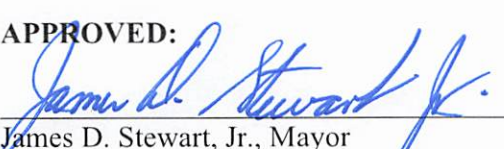
**THEREFORE, BE IT RESOLVED BY THE CITY OF IRONDALE** that all covered items as set forth in §40-23-210 of the *Code of Alabama (1975)* are hereby exempted from the payment of municipal sales and use tax during the period ***beginning at 12:01 a.m. on Friday, July 19, 2024 and ending at twelve midnight on Sunday, July 21, 2024*** as a part of the "2024 Back-to-School Sales Tax Holiday."

**BE IT FURTHER RESOLVED** that a copy of this resolution be maintained in the Office of the City Clerk of the City of Irondale and be forwarded to the Alabama Department of Revenue.

**ADOPTED & APPROVED:** This 21st day of May, 2024.

  
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David Spivey, Council President

**APPROVED:**

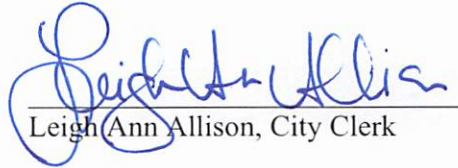
  
\_\_\_\_\_  
James D. Stewart, Jr., Mayor

**ATTESTED:**

  
\_\_\_\_\_  
Leigh Ann Allison, City Clerk

**CERTIFICATION**

I, Leigh Ann Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of a resolution adopted by the City Council of the City of Irondale at its regular meeting held on May 21st, 2024, as same appears in the minutes of record of said meeting.

  
Leigh Ann Allison, City Clerk

## 2024 Back-to-School Sales Tax Holiday

Alabama will hold its 19th annual back-to-school sales tax holiday, beginning Friday, July 19 at 12:01 a.m. and ending Sunday, July 21 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>
<p><b>Noneligible</b></p> <p>Clothing accessories, protective equipment, and sports or recreational equipment</p>		
<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

- |  |   |   |
|--|---|---|
| <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