

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 \$100 or less, per article of clothing 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
<p>Noneligible Clothing accessories, protective equipment, and sports or recreational equipment</p>		
<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: <ul style="list-style-type: none"> • 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	
<ul style="list-style-type: none"> • 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.	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.	
<ul style="list-style-type: none"> • Clay and glazes • Paints (acrylic, tempora, oil, and watercolors) • Paintbrushes for artwork • Sketch and drawing pads 	<ul style="list-style-type: none"> • 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	
<ul style="list-style-type: none"> • Magazines • Newspapers and periodicals • Any other document printed or offered for sale in a non-bound form 	