

## **Clothing Exempt from Alabama Sales Tax**

General use clothing items under \$100, including:

- Belts
- Boots
- Caps
- Coats
- Diapers
- Dresses
- Gloves
- Gym Suits
- Hats
- Hosiery
- Jackets
- Jeans
- Neckties
- Pajamas
- Pants
- Raincoats
- Robes
- Sandals
- Scarves
- School Uniforms
- Shirts
- Shoes
- Shorts
- Socks
- Sneakers
- Underwear

## **School Supplies Exempt from Alabama Sales Tax**

Limit per item is \$50 on school supplies, school art supplies and school instructional materials, such as:

- Binders
- Blackboard Chalk
- Book Bags
- Calculators
- Cellophane Tape
- Compasses
- Composition Books
- Crayons
- Folders
- Glue and paste
- Highlighters
- Index Cards and Boxes
- Legal Pads
- Lunch Boxes
- Markers
- Notebooks
- Paper
- Pencil and School Supply Boxes
- Pencil Sharpeners
- Pencils and Erasers
- Pens

- Protractors
- Rulers
- Scissors
- Writing Tablets

Art supplies exempt from sales tax:

- Clay
- Glazes
- Paints (acrylic, oil, tempera and watercolors)
- Paintbrushes (art only)
- Sketch and drawing pads

Instruction materials:

- Reference maps and globes
- Required textbooks more than \$30 and less than \$50 on an official school supply list

### **Books Exempt from Sales Tax**

Books must be bound materials with an ISBN number and a sales price of \$30 or less. Magazines, newspapers, periodicals and non-bound printed documents are not exempt.

### **Computers Exempt from Sales Tax**

Desktops, laptops, tower systems bundled with a monitor, keyboard, mouse and speakers under \$750 as well as:

- Computer Storage Media (recordable CDs and DVDs)
- Educational Computer Software
- Handheld Electronic Schedulers (not part of a cell phone)
- Personal Digital Assistants (not part of a cell phone)
- Printers
- Printer Supplies (paper and ink)

\* Keyboard, mouse, speakers and other peripherals not included in a PC tower bundle will be taxable.

### **Taxable Items**

Jewelry, barrettes, bows, handbags, furniture, band instruments and many sporting goods are taxable. The Alabama Department of Revenue has issued a [complete list](#) of items that are not eligible for the sales tax free weekend.