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CHAIRMAN

ST. CLAIR COUNTY COMMISSION

ST. CLAIR COUNTY SALES TAX DEPARTMENT

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TINA MORGAN
ADMINISTRATOR

TO ALL RETAIL VENDORS LOCATED OUTSIDE OF THE CITY LIMITS OF PELL CITY

Attached is the State of Alabama list of exempt and non-exempt items for the Back To School Sales Tax Holiday, July 18-20, 2025. Exempt items are in the blocks with white background, and taxable items are in the blocks with the shaded background.

Also attached is a St. Clair County Special Back To School Sales Tax Holiday Form.

If your business sells any of the exempt items on the enclosed list, you will still charge 1 cent St. Clair County Education tax on these items. This 1 cent tax is for Education, and is not included in the Back To School Sales Tax Holiday.

The St. Clair County Commission has joined with the State of Alabama in the Back To School Sales Tax Holiday regarding **SPECIFIC ITEMS** for exemption from the State 4 cent sales tax and the St. Clair County 1 cent Sales Tax, beginning 12:01 a.m. on Friday, July 18, 2025, and ending 12:00 midnight on Sunday, July 20, 2025.

This exemption DOES NOT include the St. Clair County 1 CENT EDUCATION TAX.

Each store location that is outside the city limits of Pell City will file a regular St. Clair County Sales and Use Tax Return Form **and** a St. Clair County Special Back To School Sales Tax Holiday Form for the month of July, 2025. These returns will be due August 20, 2025. If your company has a reporting schedule that splits the dates of the sales tax holiday, then you will need to file both returns for both periods.

The St. Clair County Back To School Sales Tax Holiday Form **cannot** be filed electronically. The paper form and payment must be mailed into our office.