



February 17, 2026

Speaker Nathaniel Ledbetter  
Alabama House of Representatives  
600 Dexter Avenue  
Montgomery, Alabama 36104

**Re: HB 360; Creating a 2<sup>nd</sup> Amendment Sales Tax Holiday**

**Position: Support**

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Dear Speaker Ledbetter and Honorable Members of the Alabama House of Representatives,

On behalf of the Congressional Sportsmen's Foundation (CSF), I write to respectfully ask for your support of HB 360, which would create a 2<sup>nd</sup> Amendment Sales Tax Holiday to occur annually on the last weekend in August, during which the gross proceeds from the sale of ammunition, firearms, and hunting supplies are exempt from state sales and use tax.

Founded in 1989, the Congressional Sportsmen's Foundation is the informed authority across outdoor issues and serves as the primary conduit for influencing public policy. Working with the Congressional Sportsmen's Caucus (CSC), the Governors Sportsmen's Caucus (GSC), and the National Assembly of Sportsmen's Caucuses (NASC), CSF gives a voice to hunters, anglers, recreational shooters, and trappers on Capitol Hill and throughout state capitols advocating on vital outdoor issues that are the backbone of our nation's conservation legacy.

Outdoor sporting goods tax holidays offer sportsmen and women an opportunity to purchase necessary equipment tax free while at the same time benefiting conservation programs through increasing sales of firearms, ammunition, and other items which would continue to be subject to manufacturer-level federal excise taxes. The Federal Aid in Wildlife Restoration Act (Pittman-Robertson Act) set up a system in which excise taxes collected from sporting goods purchases are funneled back into conservation. These excise taxes are used to fund a wide variety of activities including wildlife research, private and public habitat management, hunter education, shooting range development, land acquisition and easements, and much more.

In 2025 alone, the Pittman-Robertson Act generated over \$20 million for conservation efforts in Alabama.<sup>1</sup> With the passage of HB 360, that number would likely improve, as it would greatly encourage Alabamians to get out and purchase good sporting equipment in advance of the fall hunting seasons. This legislation would also allow Alabama to join other Southern states such as

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<sup>1</sup> <https://congressionalsportsmen.org/reports/alabama-american-system-of-conservation-funding-fact-sheet/>

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FOUNDATION

Louisiana, Mississippi, and South Carolina that have established 2<sup>nd</sup> Amendment Sales Tax Holidays.

In closing, providing sportsmen and women the opportunity to purchase firearms, ammunition, and other sporting goods during the last week in August without being subject to sales tax will ease the financial burden for sportsmen and women, will likely generate additional funding for conservation, and will spur economic growth in the outdoor sporting goods and firearm industries. Therefore, we respectfully ask for your support of HB 360.

Please let us know if you have any questions or would like additional information.

Sincerely,



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