

Sales Tax Holiday

August 9-10, 2013

Clothing

During the August 9-10 sales tax holiday, the following items will be exempt:

Clothing (including footwear) with a sales price of \$100.00 or less per item. The exemption excludes clothing accessories such as jewelry, handbags, umbrellas, eyewear, watches, and watchbands.

Examples of exempt items:

- Antique/vintage clothing
- Aprons, household and shop
- Athletic clothing (e.g., ski wear, uniforms, tennis apparel)
- Athletic pads
- Athletic supporters
- Baby receiving blankets
- Baby clothes
- Bandanas
- Bathing suits and caps
- Bathing suit cover-ups
- Belts and suspenders
- Belts for weightlifting or back support
- Blouses
- Bras
- Caps and hats
- Coats and jackets of all types
- Capes, shawls, and wraps
- Corsets and corset laces
- Costumes
- Coveralls
- Dresses
- Diapers, children and adult, including disposable and reusable diapers and diaper covers
- Ear muffs
- Football pads
- Footwear of all types including cleated and spiked shoes
- Formal wear
- Garters and garter belts
- Girdles
- Gloves and mittens for any purpose
- Hats and caps
- Hand muffs
- Headbands (athletic)
- Helmets
- Hosiery
- Insoles and inserts for shoes
- Knee pads
- Lab coats
- Leg warmers
- Leotards and tights
- Lingerie
- Neckties and bowties
- Pants
- Rainwear
- Robes
- Scarves
- Shin guards
- Shirts
- Shoe laces
- Shorts and skorts
- Skates (ice, roller, roller blades)
- Skirts
- Sleepwear
- Socks
- Suits
- Sweaters
- T-shirts
- Underwear including long or thermal underwear
- Uniforms, athletic and non-athletic
- Vests

Examples of taxable items:

- Baby bibs
- Belt buckles sold separately
- Briefcases
- Clothing accessories or equipment
- Clothing that is rented or leased
- Corsages and boutonnieres
- Cosmetics
- Crib blankets
- Cuff links
- Diaper bags
- Eyewear, nonprescription
- Fanny packs
- Hair notions including, but not limited to, barrettes, hair bows, and hair nets
- Handbags
- Handkerchiefs
- Hard hats
- Jewelry
- Key cases
- Life jackets and vests

The exemption does **not** apply to: Items used in a trade or business or for resale, or rentals; or sales in theme parks, entertainment complexes, public lodging establishments, restaurants, or airports.



Sales Tax Holiday

August 9-10, 2013

Computers

During the August 9-10 sales tax holiday, the following items will be exempt:

Single purchases, with a sales price of \$1,000.00 or less, of personal computers and personal computer-related accessories. The exemption excludes cellular devices, furniture, and computer-related accessories designed for recreational use.

Examples of exempt items:

- Batteries (designed for a computer)
- Cables (computer)
- Car adaptors for laptops
- Central processing units
- Compact disk drives
- Computers including electronic book readers and laptop, desktop, handheld, tablet, and tower computers, consisting of a central processing unit, random access memory, and a storage drive
- Data storage devices (*e.g.*, DVDs, CDs, flash drives, diskettes, memory cards) (excluding those designed for use in digital cameras or other taxable items)
- Docking stations (designed for a computer)
- Hard drives (computer)
- Keyboards (computer)
- Memory
- Microphones
- Modems
- Monitors
- Motherboard
- Mouses
- Nonrecreational software (*e.g.*, antivirus, word processing, financial, database, educational)
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including "all-in-one" models)
- Routers
- Scanners
- Speakers (computer)
- Web cameras
- Zip drives

Examples of taxable items:

- Batteries (regular)
- Cases for electronic devices
- CDs/DVDs (music, voice or prerecorded item)
- Cellular telephones
- Computer bags
- Computers for recreation (games and toys)
- Copy machines
- Digital cameras
- Games and gaming software
- Game controllers (*e.g.*, joy sticks)
- Game systems and consoles
- MP3 Players or accessories
- Projectors
- Rented computers or computer accessories
- Surge protectors
- Televisions

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Sales Tax Holiday

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School Supplies

During the August 9-10 sales tax holiday, the following items will be exempt:

General school supplies to be used in the classroom or in classroom-related activities with a sales price of \$20.00 or less per item.

Examples of exempt items:

- Appointment books
- Book bags, including backpack-style bags
- Book covers
- Bookmarks
- Calculators
- Chalk
- Children's books
- Clipboards
- Compasses
- Composition books
- Correction fluid
- Crayons
- Daily planners and agendas
- Dictionaries
- Dividers
- Erasers, chalkboard and pencil
- File jackets
- Flash cards
- Folders
- Glue
- Highlighters
- Index cards
- Ink
- Ink cartridges
- Labels
- Loose-leaf binders
- Lunch boxes
- Markers
- Notebooks and memo books
- Organizers
- Paper (e.g., notebook, construction, printer, graph, easel pads)
- Paper clips
- Paste
- Pencil boxes
- Pencil lead
- Pencil sharpeners
- Pencils
- Pens
- Portfolios
- Protractors
- Rubber bands
- Rulers
- Scissors
- Sheet protectors
- Staplers and staples
- Sticky notes
- Tape and tape refills
- Thesauruses

Examples of taxable items:

- Books (except children's books, dictionaries and thesauruses)
- Briefcases
- Envelopes
- Janitorial Supplies
- Medical Supplies
- Supplies used in a trade or business

The exemption does not apply to: Items used in a trade or business or for resale, or rentals; or sales in theme parks, entertainment complexes, public lodging establishments, restaurants, or airports.

