

## Tax Information Publication

# 2013 Sales Tax Holiday

## August 2 through August 4, 2013

The upcoming Sales Tax Holiday will impact your business in Florida if you sell:

- Clothing
- Footwear
- Certain clothing accessories
- Certain school supplies
- Personal computers and certain related accessories for personal use

New for  
2013!

Florida law directs that no sales tax or local option tax (also known as discretionary sales surtax) will be collected on sales of clothing, footwear, and certain accessories selling for \$75 or less per item, on certain school supplies selling for \$15 or less per item, and on personal computers and certain related accessories selling for \$750 or less per item, **when purchased for noncommercial home or personal use**. This three-day tax holiday is in effect from 12:01 a.m. on Friday, August 2, 2013, through 11:59 p.m. on Sunday, August 4, 2013. The exemption will apply no matter how many items are sold on the same invoice to a customer.

### Inside this TIP:

Units, sets, and buy one, get one free .....	pg. 2
Gift certificates .....	pg. 3
Exchanges .....	pg. 3
Tax refunds .....	pg. 3
Returns .....	pg. 3
Coupons, discounts, and rebates .....	pg. 3
Rain checks .....	pg. 4
Rentals .....	pg. 4
Layaway sales .....	pg. 4
Mail-order sales .....	pg. 4
Shipping and handling .....	pg. 4
Repairs and alterations .....	pg. 4
Record keeping .....	pg. 4
Consolidated accounts .....	pg. 4
List of taxable and tax-exempt items .....	pgs. 6 - 8

**The exemption does not apply to any item of clothing selling for more than \$75, to any school supply item selling for more than \$15, or to any personal computer or related accessory selling for more than \$750.**

### Books are NOT exempt from tax during the 2013 Sales Tax Holiday

**“Clothing”** means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates) intended to be worn on or about the human body. However, “clothing” does not include watches, watch bands, jewelry, umbrellas, handkerchiefs, or sporting equipment. A representative list of items is included in this publication.

**“School supplies”** means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

**“Personal computer”** means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

**“Related computer accessories”** includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Related computer accessories does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

**This exemption does not apply to sales of clothing, school supplies, or computers and certain related accessories within a theme park, entertainment complex, public lodging establishment, or airport (areas defined below).**

**“Theme park or entertainment complex”** means a complex comprised of at least 25 adjacent acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of one million visitors annually.

**“Public lodging establishment”** means any unit, group of units, dwelling, building, or group of buildings within a complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or one calendar month, whichever is less, or which is advertised or offered to the public as a place regularly rented to guests.

**“Airport”** means an area of land or water used for, or intended to be used for, landing and takeoff of aircraft, including accessory or relative areas, buildings, facilities, or rights-of-way necessary to facilitate such use or intended use.

## Applying the Law to Sales Transactions

Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately priced and sold as individual items to obtain the sales tax exemption.

**Example 1:** A pair of shoes normally sells for \$80. The pair of shoes cannot be split up to sell each shoe for \$40 to qualify for the exemption.

**Example 2:** A suit is normally priced at \$150 on a single price tag. The suit cannot be split into two separate articles so that each piece may be sold for \$75 or less to qualify for the exemption. However, items that are normally priced as separate items may continue to be sold as separate items and qualify for the exemption if the price of the item is \$75 or less.

**Example 3:** A pen and pencil set is normally priced at \$18 on a single price tag. The set cannot be split into separate items so that either of the items may be sold for \$15 or less to qualify for the exemption.

**Example 4:** A computer system including a tower, monitor, keyboard, and mouse device is normally sold as a packaged system priced at \$800. The items cannot be split into separate items so that any of the items may be sold for \$750 or less to qualify for the exemption.

When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

**Example 1:** A gift set consisting of a wallet and key chain is sold for a single price of \$35. Although the wallet would qualify for the exemption if sold separately during the exemption period, the key chain would not qualify because it is not listed as a qualifying tax-exempt item. The full selling price of the wallet and key chain gift set is taxable.

**Example 2:** A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would qualify for the exemption if sold separately during the exemption period, the stapler would not qualify because it is not listed as a qualifying tax-exempt item. The full selling price of the stapler and scissors desk set is taxable.

**Example 3:** A computer and a separately packaged game accessory are sold for a single price of \$500. Although the computer would qualify for the exemption if sold separately during the exemption period, the game accessory would not qualify because it is not listed as a qualifying tax-exempt item. The full selling price of the computer and the game accessory package is taxable.

The total price of items advertised as **“buy one, get one free,”** or **“buy one, get one for a reduced price,”** cannot be averaged for both items to qualify for the exemption.

**Example 1:** A retailer advertises pants as **“buy one, get one free.”** The first pair of pants is priced at \$80; the second pair of pants is free. Tax is due on \$80. The store cannot sell each pair of pants for \$40 for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$80 pants for \$40, making each pair eligible for the exemption.

**Articles normally sold as a unit**

**Sets containing both exempt and taxable items**

**Buy one, get one free or for a reduced price**

**Example 2:** A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$80; the second pair is sold for \$40 (half price). Tax is due on the \$80 shoes, but not on the \$40 shoes. The store cannot sell each pair of shoes for \$60 for the items to qualify for the exemption. However, a retailer may advertise each pair for 25% off, thereby selling each pair of \$80 shoes for \$60, making each pair eligible for the exemption.

The sale of a **gift certificate** is not taxable. Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable, even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of an item of clothing to \$75 or less, a school supply item to \$15 or less, or a computer or related accessory to \$750 or less, for the item to qualify for the tax exemption.

When a customer purchases a tax-exempt item during the exemption period, then later **exchanges** the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period. When a customer purchases a tax-exempt item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the full sales price of the newly purchased item.

**Example 1:** During the exemption period, a customer purchases a \$75 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$75 dress for an \$80 dress. Tax is due on the \$80 dress. The \$75 credit from the returned item cannot be used to reduce the sales price of the \$80 item to \$5 for exemption purposes.

**Example 2:** A customer purchases a \$35 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35 jacket. Since the jacket was not purchased during the exemption period and is a different item of clothing, tax is due on the \$35 price of the jacket.

**A customer who pays sales tax to a dealer on a tax-exempt item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.**

When a customer **returns** an item purchased during the tax-exempt period and they request a refund/credit of tax:

- The customer must produce a receipt or invoice showing that tax was charged and paid on the original purchase of the item, **or**
- The retailer must have sufficient documentation to show that tax was paid on the original purchase of the item.

**Manufacturers' coupons** do not reduce the sales price of an item. A manufacturer's coupon cannot be used to reduce the selling price of an item of clothing to \$75 or less, a school supply item to \$15 or less, or a computer or related accessory to \$750 or less, to qualify for the exemption.

**Example:** A jacket sells for \$85. The customer has a \$10 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$85, even though the customer only pays the retailer \$75 for the jacket.

**Store coupons and discounts** reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an item of clothing to \$75 or less, a school supply item to \$15 or less, or a computer or related accessory to \$750 or less, to qualify for the exemption.

**Example:** A customer buys a \$400 suit and an \$80 shirt. The retailer is offering a 10% discount. After applying the 10% discount, the final sales price of the suit is \$360, and the sales price of the shirt is \$72. The suit is taxable (it is over \$75), and the shirt is exempt (it is less than \$75).

**Rebates** occur after the sale and do not affect the sales price of an item purchased.

**Example:** A jacket sells for \$85. The customer receives a \$10 rebate from the manufacturer. The rebate occurs after the sale, so it does not reduce the sales price of the jacket. Tax is due on \$85.

## Gift certificates

## Exchanging a purchase after August 4

## Tax refunds

## Returns

## Manufacturers' coupons

## Store coupons and discounts

## Rebates

**Rain checks**

Tax-exempt items purchased during the exemption period using a **rain check** will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify an eligible item for the exemption if the item is actually purchased after the exemption period.

**Rentals****Layaway sales****Rentals of eligible items do not qualify for the exemption.**

A **layaway sale** is a transaction where merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period.

For purposes of this exemption, tax-exempt items will qualify for the exemption if:

- A retailer and a customer enter into a contract for a layaway sale for an exempt item(s) during the exemption period;
- The customer makes the usual deposit in accordance with the retailer's layaway policy;
- The merchandise [exempt item(s)] is segregated from the retailer's inventory; and
- The final payment is made during or after the exemption period.

If the final payment on a layaway order is made and the merchandise is given to the customer during the exemption period, that sale will qualify for the exemption, even if the qualified items were placed on layaway before the exemption period.

**Mail-order sales**

Tax-exempt items purchased by **mail order** (including transactions over the Internet) will qualify for the exemption if the order is accepted by the mail-order company during the exemption period for immediate shipment. When the acceptance of the order by the mail-order company occurs during the exemption period, the exemption will apply, even if delivery is made after the exemption period.

- An order is accepted by the mail-order company when the mail-order company has taken an action to fill the order for immediate shipment. Actions to fill an order include placing an "in date" stamp on a mail order, assigning an "order number" to a telephone order, or confirming an Internet order by an email message.
- An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

**Shipping and handling**

By law, **shipping and handling** charges are part of the sales price of an item, even if they are separately stated. If multiple items are shipped on a single invoice, and the shipping and handling charge is listed as a single cost for all items, the charge must be fairly assigned to each item on the invoice to determine if the total cost of each exempt item still qualifies it as tax exempt.

**Repairs and alterations**

**Repairs** to tax-exempt items do not qualify for the exemption. **Alterations** to clothing are treated like repairs and do not qualify for the tax exemption, even though alterations may be completed, invoiced, and paid for at the same time as the tax-exempt item to be altered.

**Example:** A customer purchases a pair of pants for \$49 and pays \$5 to the retailer to have the pants cuffed. The \$49 charge for the pants is exempt; however, tax is due on the \$5 alteration charge.

**Record keeping**

During the tax-free holiday, no special **record keeping** or reporting is necessary. Sales of tax-exempt items that are sold from August 2, 2013, through August 4, 2013, should be reported as exempt sales on your sales tax return for that period.

**Consolidated accounts**

If you are a **consolidated filer**, only one of these publications is being mailed to your business. This will enable you to communicate directly with each of your store locations. Please be sure you notify all your individual store locations regarding this sales tax holiday and the specific provisions contained in this publication. Lists containing the tax-exempt items and copies of this publication are available on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

Panama City and Panama City Beach impose on retailers a *merchant's license fee* or tax, which may be passed on to the customer. The merchant's license fee is included in the sales price of each item whether or not the fee is separately stated on the invoice.

**Example:** A handbag sells for \$74.95. The separately stated 1% fee or tax for this item is \$0.75. Since the fee or tax is part of the sales price of the item (\$75.70), the cost of the handbag exceeds the allowable threshold amount, and therefore, the handbag will not qualify for the exemption.

EXAMPLE	
Price of handbag	\$ 74.95
1% merchant's license fee	+ \$0.75
Taxable value of handbag	\$ 75.70

The next pages are designed for easy removal to provide convenient lists of taxable and tax-exempt items for display. The lists provide customer assistance on what items qualify for tax exemption and what items do not. Both this Tax Information Publication (TIP #13A01-04) and separate lists (8.5" X 11") of taxable and tax-exempt items are posted to our Internet site for easy reference, printing, or forwarding to additional store locations.

[www.myflorida.com/dor](http://www.myflorida.com/dor)

**For Panama City and Panama City Beach dealers only**

**List of taxable and tax-exempt items**

## For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

### E-Services

To file and pay sales and use tax electronically (e-file and e-pay), visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor)

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**References:** Chapter 2013-42, Laws of Florida  
(section 42, CS/SB 406)



# 2013 Sales Tax Holiday

## List of taxable and tax-exempt items

### August 2 through August 4, 2013

**The 2013 Florida Legislature passed and the Governor approved a tax-free period that states:**

No sales tax shall be collected on the sale of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$75 or less per item, on sales of certain school supplies having a sales price of \$15 or less per item, or on sales of personal computers and certain related accessories having a sales price of \$750 or less per item, for the period beginning 12:01 a.m. on August 2, 2013, and ending at 11:59 p.m. on August 4, 2013.

“Clothing” means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates), intended to be worn on or about the human body. However, “clothing” does not include watches, watch bands, jewelry, umbrellas, handkerchiefs, or sporting equipment.

**The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax-free period if they are sold for \$75 or less. (This list is not all inclusive.)**

### Clothing and Accessory Items

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
<b>A</b>			<b>C</b>			<b>G (continued)</b>		
T	Accessories (generally)		E	<b>Caps and hats</b>		E	<b>Gloves (generally)</b>	
E	• Barrettes and bobby pins		T	Checkbook covers (separate from wallets)		T	• Baseball	
E	• Belt buckles		T	Chest protectors		T	• Batting	
E	• Bow ties		E	<b>Choir and altar clothing *</b>		T	• Bicycle	
E	• Hair nets, bows, clips, and bands		E	<b>Cleated and spiked shoes</b>		E	• <b>Dress (excluding rentals)</b>	
E	• Handbags and wallets		E	<b>Clerical vestments *</b>		E	• <b>Garden</b>	
T	• Handkerchiefs		T	Cloth and lace, knitting yarns, and other fabrics		T	• Golf	
T	• Jewelry		T	Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers		T	• Hockey	
T	• Key cases		E	<b>Coats and wraps</b>		E	• <b>Leather</b>	
E	• Neckwear		E	<b>Coin purses</b>		T	• Rubber	
E	• Ponytail holders		T	Corsages and boutonnieres		T	• Surgical	
E	• Scarves		T	Cosmetic bags		T	• Tennis	
E	• Ties		E	<b>Costumes</b>		E	• <b>Work</b>	
T	• Watches and watch bands		T	Crib blankets		T	Goggles (except prescription*)	
E	<b>Aerobic and fitness clothing</b>		E	<b>Costovers</b>		E	<b>Graduation caps and gowns</b>	
E	<b>Aprons and clothing shields</b>		E	<b>Coveralls</b>		E	<b>Gym suits and uniforms</b>	
T	Athletic gloves and pads							
E	<b>Athletic supporters</b>		<b>D</b>					
<b>B</b>			E	<b>Diaper bags</b>		<b>H</b>		
E	<b>Baby clothes</b>		E	<b>Diapers, diaper inserts (adult and baby, cloth or disposable)</b>		E	<b>Hair nets, bows, clips, and bands</b>	
E	<b>Backpacks</b>		T	Diving suits (wet and dry)		E	<b>Handbags and purses</b>	
E	<b>Bandanas</b>		E	<b>Dresses</b>		T	Handkerchiefs	
E	<b>Baseball cleats</b>		T	Duffel bags		T	Hard hats	
E	<b>Bathing suits, caps, and cover-ups</b>		<b>E - F</b>			E	<b>Hats</b>	
E	<b>Belts and belt buckles</b>		T	Elbow pads		T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
T	Belts for weightlifting		E	<b>Employee uniforms</b>		E	<b>Hosiery, including support hosiery</b>	
E	<b>Bibs</b>		E	<b>Fanny packs</b>		E	<b>Hunting vests</b>	
E	<b>Blouses</b>		T	Fins		<b>I-J-K-L</b>		
E	<b>Book bags</b>		T	Fishing boots (waders)		T	Ice and in-line skates	
E	<b>Boots (except ski boots)</b>		E	<b>Fishing vests (nonflotation)</b>		E	<b>Insoles</b>	
E	<b>Bowling shoes (purchased)</b>		T	Football pads		E	<b>Jackets</b>	
T	Bowling shoes (rented)		E	<b>Formal clothing (purchased)</b>		E	<b>Jeans</b>	
E	<b>Bow ties</b>		T	Formal clothing (rented)		T	Jewelry	
E	<b>Braces and supports worn to correct or alleviate a physical incapacity or injury*</b>		<b>G</b>			T	Key chains	
E	<b>Bras</b>		T	Garment bags		T	Knee pads	
T	Briefcases					E	<b>Lab coats</b>	
						E	<b>Leg warmers</b>	
						E	<b>Leotards and tights</b>	
						T	Life jackets and vests	
						E	<b>Lingerie</b>	
						T	Luggage	

\*These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

# 2013 Sales Tax Holiday

## List of taxable and tax-exempt items

### August 2 through August 4, 2013

The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax-free period if they are sold for \$75 or less. (This list is not all inclusive.)

### Clothing and Accessory Items continued

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
<b>M-N-O-P</b>			<b>S</b>			<b>S (continued)</b>		
T	Makeup bags		E	<b>Safety clothing</b>		E	<b>Sports uniforms (except pads, helmets)</b>	
E	<b>Martial arts attire</b>		T	Safety glasses (except prescription*)		T	Suitcases	
E	<b>Neckwear and ties</b>		E	<b>Safety shoes</b>		E	<b>Suits, slacks, and jackets</b>	
E	<b>Overshoes and rubber shoes</b>		E	<b>Scarves</b>		T	Sunglasses (except prescription*)	
T	Pads (football, hockey, soccer, elbow, knee, shoulder)		E	<b>Scout uniforms</b>		E	<b>Suspenders</b>	
T	Paint or dust masks		T	Shaving kits/bags		E	<b>Sweatbands</b>	
E	<b>Pants</b>		E	<b>Shawls and wraps</b>		E	<b>Sweaters</b>	
E	<b>Pantyhose</b>		T	Shin guards and padding		T	Swimming masks	
T	Patterns		E	<b>Shirts</b>		E	<b>Swim suits and trunks</b>	
T	Protective masks (athletic)		E	<b>Shoe inserts</b>		<b>T-U</b>		
E	<b>Purses</b>		E	<b>Shoes (including athletic)</b>		E	<b>Ties (neckties - all)</b>	
<b>R</b>			E	<b>Shoulder pads (for dresses, jackets, etc.)</b>		E	<b>Tights</b>	
E	<b>Raincoats, rain hats, and ponchos</b>		T	Shoulder pads (football, hockey, sports)		E	<b>Tuxedos (excluding rentals)</b>	
E	<b>Receiving blankets</b>		E	<b>Shorts</b>		T	Umbrellas	
E	<b>Religious clothing *</b>		T	Skates (ice, in-line, roller)		E	<b>Underclothes</b>	
T	Rented clothing (including uniforms, formal wear, and costumes)		T	Skis boots (snow)		E	<b>Uniforms (work, school, and athletic, excluding pads)</b>	
T	Repair of wearing apparel		T	Ski vests (water)		<b>V-W</b>		
E	<b>Robes</b>		E	<b>Ski suits (snow)</b>		E	<b>Vests</b>	
T	Roller blades and skates		T	Skin diving suits		E	<b>Vintage clothing</b>	
			E	<b>Skirts</b>		E	<b>Wallets</b>	
			E	<b>Sleepwear, nightgowns, pajamas</b>		T	Watches and watch bands	
			E	<b>Slippers</b>		T	Water ski vests	
			E	<b>Slips</b>		T	Weight lifting belts	
			E	<b>Socks</b>		T	Wet and dry diving suits	
			T	Sports helmets		T	Wigs	
			T	Sports pads (football, hockey, soccer, knee, elbow, shoulder)		E	<b>Work clothes and uniforms</b>	

“School supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

The following is a list of school supplies and their taxable status if they are sold for \$15 or less during the tax-exemption period.

### School Supplies

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
E	<b>Binders</b>		E	<b>Folders</b>		E	<b>Pens, including felt, ballpoint, fountain, highlighters, and refills</b>	
E	<b>Calculators</b>		E	<b>Glue (stick and liquid)</b>		E	<b>Poster board</b>	
E	<b>Cellophane (transparent) tape</b>		E	<b>Highlighters</b>		E	<b>Poster paper</b>	
E	<b>Colored pencils</b>		E	<b>Legal pads</b>		T	Printer paper	
E	<b>Compasses</b>		E	<b>Lunch boxes</b>		E	<b>Protractors</b>	
E	<b>Composition books</b>		E	<b>Markers</b>		E	<b>Rulers</b>	
E	<b>Computer disks (blank CDs only)</b>		T	Masking tape		E	<b>Scissors</b>	
T	Computer paper		E	<b>Notebook filler paper</b>		T	Staplers	
E	<b>Construction paper</b>		E	<b>Notebooks</b>		T	Staples	
T	Correction tape, fluid, or pens		E	<b>Paste</b>				
E	<b>Crayons</b>		E	<b>Pencils, including mechanical and refills</b>				
E	<b>Erasers</b>							

### Books

Books are NOT exempt from tax during the 2013 Sales Tax Holiday except those books that are always exempt, such as Bibles.

\*These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

# 2013 Sales Tax Holiday

## List of taxable and tax-exempt items

### August 2 through August 4, 2013

“**Personal computer**” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

“**Related computer accessories**” includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Related computer accessories does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

The following is a list of computers and related accessories. The list provides the taxable (T) or exempt (E) status for each computer and related accessory during the tax-free period if they are sold for \$750 or less. The exemption does not apply to personal computers and related accessories for use in a trade or business.

### Computers and Related Accessories

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
E	<b>Batteries (designed for a computer)</b>		T	Game systems and consoles	
T	Batteries (regular)**		T	Games and gaming software	
E	<b>Cables for computers</b>		E	<b>Hard drives</b>	
E	<b>Car adaptors for laptop computers</b>		E	<b>Headphones (including “ear buds”)</b>	
T	Cases for electronic devices (including electronic reader covers)		E	<b>Ink cartridges (for computers)</b>	
T	CDs/DVDs (music, voice, pre-recorded item)		E	<b>Keyboards (for computers)</b>	
T	Cellular telephones (smart telephones)		E	<b>Mice (mouse devices)</b>	
E	<b>Central processing units (CPU)</b>		E	<b>Microphones (built-in computers)</b>	
E	<b>Compact disk drives</b>		E	<b>Modems</b>	
E	<b>Computer for noncommercial or personal use</b>		E	<b>Monitors (except devices that include a television tuner)</b>	
E	• Desktop		E	<b>Motherboards</b>	
E	• Laptop		T	MP3 players or accessories	
E	• Tablet		E	<b>Personal digital assistant devices (except cellular telephones)</b>	
T	Computer bags		E	<b>Port replicators</b>	
T	Computers designed/intended for recreation (games and toys)		E	<b>Printer cartridges</b>	
T	Computer paper		E	<b>Printers (including “all-in-one” models)</b>	
T	Copy machines and copier ink/toner		T	Projectors	
E	<b>Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)</b>		E	<b>RAM – random access memory</b>	
E	• Blank CDs		T	Rented computers or computer accessories	
E	• Diskettes		E	<b>Routers</b>	
E	• Flash drives		E	<b>Scanners</b>	
E	• Jump drives		T	Smart telephones	
E	• Memory cards		E	<b>Software (nonrecreational)</b>	
E	• Portable hard drives		E	• Antivirus	
E	• Storage drives		E	• Database	
E	• Thumb drives		E	• Educational	
E	• Zip drives		E	• Financial	
T	Digital cameras		E	• Word processing	
T	Digital media receivers		E	<b>Speakers (for computers)</b>	
E	<b>Docking stations (designed for a computer)</b>		E	<b>Storage drives (for computers)</b>	
E	<b>Ear buds and headphones</b>		T	Surge protectors	
E	<b>Electronic book readers</b>		E	<b>Tablets</b>	
T	Fax machines - stand alone		T	Tablet cases or covers	
T	Furniture		T	Televisions (including digital media receivers)	
T	Game controllers (e.g., joy sticks)		T	Video game consoles	
			E	<b>Web cameras</b>	

\*\*Batteries used in prosthetic and orthopedic appliances are always tax exempt.





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