



# 2017 Back-to-School Sales Tax Holiday

## August 4 through August 6, 2017

The following is a list of clothing and accessory items and their taxable status during the back-to-school sales tax holiday period. No tax is due on the sale or purchase of any article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of **\$60 or less per item**. (The list is not all-inclusive.)

### Examples of Exempt Clothing and Accessories:

- Accessories
  - » Barrettes and bobby pins
  - » Belt buckles
  - » Bow ties
  - » Hairnets, bows, clips, and hairbands
  - » Handbags
  - » Neckwear
  - » Ponytail holders
  - » Scarves
  - » Ties
  - » Wallets
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Baby clothes
- Backpacks and book bags
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Bicycle helmets (youth)\*\*
- Blouses
- Boots (except ski or fishing boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury\*
- Bras
- Choir and altar clothing\*
- Cleated and spiked shoes
- Clerical vestments\*
- Coats
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Diapers, diaper inserts (adult and baby, cloth or disposable)
- Dresses
- Fanny packs
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves
  - » Dress
  - » Garden
  - » Leather
  - » Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and panty hose (including support hosiery)
- Hunting vests
- Jackets
- Jeans
- Lab coats
- Leggings, tights, and leg warmers
- Leotards
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing\*
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts and insoles
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear (nightgowns, and pajamas)
- Slippers
- Slips
- Socks
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swim suits and trunks
- Ties (neckties - bow ties)
- Tuxedos (purchased)
- Underclothes
- Uniforms (work, school, and athletic - excluding pads)
- Vests

**“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. Clothing does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

This exemption does **not** apply to sales of clothing, wallets, or bags in a theme park, entertainment complex, public lodging establishment, or airport.

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

\*\* Bicycle helmets marketed for use by youth are exempt from sales tax.

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### Examples of Taxable Clothing and Accessories:

- Accessories
  - » Handkerchiefs
  - » Jewelry
  - » Key cases
  - » Watchbands
  - » Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors
- Cloth, lace, knitting yarns, and other fabrics
- Clothing repair items (e.g., thread, buttons, tapes, iron-on patches, zippers)
- Corsages and boutonnieres
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves
  - » Baseball
  - » Batting
  - » Bicycle
  - » Golf
  - » Hockey
  - » Rubber
  - » Surgical
  - » Tennis
- Goggles (except prescription\*)
- Hard hats
- Helmets, except youth bicycle\*\* (baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Life jackets and vests
- Luggage
- Make-up bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing or footwear (e.g., uniforms, formal wear, costumes, and bowling shoes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription\*)
- Shaving kits and bags
- Shin guards and padding
- Shoulder pads (football, hockey, sports)
- Ski boots (snow)
- Ski vests (water)
- Skin diving suits
- Suitcases
- Sunglasses (except prescription\*)
- Swimming masks
- Umbrellas
- Weight-lifting belts
- Wigs

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

\*\* Bicycle helmets marketed for use by youth are exempt from sales tax.



# 2017 Back-to-School Sales Tax Holiday

## August 4 through August 6, 2017

The following is a list of school supplies and their taxable status during the back-to-school sales tax holiday period. No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**.

### Examples of Exempt School Supply Items:

- Binders
- Calculators
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper
- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors

### Examples of Taxable School Supply Items:

- Books not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper
- Staplers
- Staples

**“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.

This exemption does **not** apply to sales of school supplies in a theme park, entertainment complex, public lodging establishment, or airport.



# 2017 Back-to-School Sales Tax Holiday

## August 4 through August 6, 2017

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories, and their taxable status during the back-to-school sales tax holiday period. The exemption applies to an eligible item selling for **\$750 or less per item, when purchased for noncommercial home or personal use.**

### Examples of Exempt Computer and Computer-Related Accessories:

- Cables (for computers)
- Car adaptors (for laptop computers)
- Central processing units (CPU)
- Compact disk drives
- Computer for noncommercial home or personal use
  - » Desktop
  - » Laptop
  - » Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
  - » Blank CDs
  - » Diskettes
- » Flash drives
- » Jump drives
- » Memory cards
- » Portable hard drives
- » Storage drives
- » Thumb drives
- » Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (for computers)
- Modems
- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including “all-in-one” models)
- RAM - random access memory
- Routers
- Scanners
- Software (nonrecreational)
  - » Antivirus
  - » Database
  - » Educational
  - » Financial
  - » Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

### Examples of Taxable Computer and Computer-Related Accessories:

- Batteries (regular)\*\*\*
- Cases for electronic devices (including electronic reader covers)
- CDs and DVDs (music, voice, pre-recorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed and intended for recreation (games and toys)
- Copy machines and copier ink and toner
- Digital cameras
- Digital media receivers
- Fax machines - stand alone
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

**“Personal computers”** includes electronic book readers, laptops, desktops, handhelds, tablets, and tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

**“Personal computer-related 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. Computer-related accessories do 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 personal computers or computer-related accessories for use in a trade or business; or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

**Note:** \*\*\* Batteries for use in prosthetic or orthopedic appliances are already exempt from tax.