

Sales Tax Holiday for Clothing and School Supplies

Lists of Exempt Items

APPENDIX A

List of School Supplies Eligible for the Exemption

“School supply,” means an item that is commonly used by a student in a course of study. For purposes of the sales tax holiday, the term includes, “school art supply,” “school instructional material,” and “school music supply.” The term does not include computers or “school computer supplies”, and such items may not be purchased exempt of the tax.

The following is an **all-inclusive** list of items that are included in the term “school supply” and are therefore exempt from tax during the sales tax holiday period, provided their sales price is \$20 or less per item. Only the following items are exempt as school supplies. Items need not be intended for use in school or in connection with a school activity to be eligible for the exemption.

- Binder pockets
- Binders
- Blackboard chalk
- Book bags
- Calculators
- Cellophane tape
- Clay and glazes
- Compasses
- Composition books
- Crayons
- Dictionaries and thesauruses
- Dividers
- Erasers (including dry erase marker erasers and dry erase marker cleaning solution)
- Folders: expandable, pocket, plastic, and manila
- Glue, paste, and paste sticks
- Highlighters
- Index card boxes
- Index cards
- Legal pads
- Lunch boxes
- Markers (including dry erase markers and dry erase marker kits)
- Musical instruments, musical instrument accessories, and replacement items for musical instruments
- Notebooks
- Paintbrushes for artwork
- Paints (acrylic, tempera, and oil)

- Paper: loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board and construction paper
- Pencil boxes and other school supply boxes
- Pencil sharpeners
- Pencils
- Pens
- Protractors
- Reference books
- Reference maps and globes
- Rulers
- Scissors
- Sheet music
- Sketch and drawing pads
- Textbooks
- Watercolors
- Workbooks; and
- Writing tablets

“School computer supply” is an item commonly used by a student in a course of study in which a computer is used. For purposes of the sales tax holiday, the term “school computer supply” is not included under the term, “school supply.” Any school computer supply is ineligible for exemption during the sales tax holiday. The following is a list of examples that constitute school computer supplies:

- Computer storage media; diskettes; compact disks
- Handheld electronic schedulers
- Personal digital assistants
- Printers for computers; and
- Printer supplies for computers; printer paper, printer ink

APPENDIX B **List of Clothing Eligible for Exemption**

“Clothing” means any article of wearing apparel and typical footwear intended to be worn on or about the human body. Clothing does not include sporting equipment or footwear designed primarily for athletic activity or protective use and not usually considered appropriate for everyday wear. These items may not be purchased exempt of the tax.

The following is a list of items that are included in the term “clothing” and are therefore exempt from tax during the sales tax holiday period, provided their sales price is \$100 or less per item. This list is not all-inclusive. Other items meeting the definition of clothing may be purchased exempt of the tax.

- Aprons, household and shop
- Athletic supporters
- Baby bibs and clothes
- Baby receiving blankets
- Bandanas
- Bathing suits, swim trunks, cover-ups and bathing caps
- Beach capes and coats
- Belts and suspenders
- Bibs
- Boots
- Choir and altar clothing
- Clerical vestments
- Coats, jackets, and windbreakers
- Corsets and corset laces
- Costumes (sold not rented)
- Coveralls
- Diapers, children and adult, including disposable diapers
- Dresses
- Ear muffs
- Footlets
- Formal wear for men and women (sold, not rented)
- Fur coats and stoles, shawls and wraps
- Garters and garter belts
- Girdles
- Gloves and mittens for general use
- Golf clothing, caps, dresses, shirts, skirts, pants
- Gym suits and uniforms
- Hats and caps
- Hosiery
- Insoles, inserts for shoes
- Jeans
- Jerseys (both athletic and non-athletic)
- Lab coats
- Legwarmers
- Leotards and tights
- Lingerie
- Neckwear, including bow ties, neckties, and scarves
- Nightgowns
- Overshoes and rubber shoes
- Pajamas
- Pantyhose
- Raincoats, rain hats, and ponchos
- Robes

- Rubber pants
- Rubber thong/flip-flops
- Sandals
- Scarves
- Shirts and blouses
- Shoes and shoe laces
- Shorts
- Skirts
- Slacks
- Slippers
- Slips
- Sneakers
- Socks and stockings, including athletic socks
- Steel toed shoes
- Suits
- Suspenders
- Underwear
- Uniforms, athletic and non-athletic
- Vests
- Wedding apparel, including veils (sold not rented)

List of Clothing Accessory Items, Protective Equipment and Sports or Recreational Equipment Not Exempt of the Tax

“Clothing accessory items,” means incidental items worn on the person or in conjunction with “clothing.”

The following items are considered to be clothing accessory items and are not eligible to be purchased exempt of the tax. The following list contains examples and is not intended to be an all-inclusive list.

Clothing accessory items

- Briefcases
- Cosmetics
- Fabric, thread, and yarn used to make clothing
- Hair notions, including, but not limited to, barrettes, hair bows, and hair nets
- Handbags
- Handkerchiefs
- Jewelry
- Sun glasses, non-prescription
- Umbrellas
- Wallets
- Watches
- Wigs and hair pieces

“Protective equipment” means items that are intended for human wear and designed to protect the wearer against injury or disease or against damage or injury to other persons or property but are not suitable for general use.

“Protective equipment” is not included within the definition of “clothing,” and does not qualify for exemption during the sales tax holiday. The following list contains examples and is not intended to be an all-inclusive list.

Protective Equipment

- Breathing masks
- Clean room apparel and equipment
- Ear and hearing protectors
- Face shields
- Hard hats
- Helmets
- Paint or dust respirators
- Protective gloves
- Safety belts
- Safety glasses and goggles
- Tool belts; and
- Welders gloves and masks

“Sport or recreational equipment” means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. “Sport or recreational equipment” is not included within the definition of “clothing,” and does not qualify for the sales tax holiday. The following list contains examples and is not intended to be an all-inclusive list.

Sport or recreational equipment

- Ballet and tap shoes
- Cleated or spiked athletic shoes
- Gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf
- Goggles
- Hand and elbow guards
- Life preservers and vests
- Mouth guards
- Roller and ice skates
- Shin guards
- Shoulder pads
- Ski boots
- Waders
- Wetsuits and fins