
Sales Tax Holiday - Qualifying Items

Clothing

Retail selling price must be less than \$125 per item, including

- household and shop aprons
- athletic supporters
- bathing suits and caps
- belts and suspenders
- coats and jackets
- gloves and mittens
- hats, caps, and ear muffs
- lab coats
- neckties
- rainwear
- rubber pants (covers for cloth diapers)
- scarves
- underwear
- school uniforms
- shorts and pants
- skirts and dresses
- hosiery and pantyhose
- shirts and blouses

Footwear

Retail selling price must be less than \$125 per item, including

- shoes, sneakers, and shoe laces
- sandals
- slippers
- socks and stockings
- footlets
- boots and overshoes
- insoles for shoes
- steel-toed shoes

School supplies

Must be used by students in the course of study, including

- binders
- book bags
- calculators
- cellophane tape
- blackboard chalk
- composition books
- crayons
- colored pencils

- erasers
- expandable pocket, plastic, and manila folders
- glue, paste, and paste sticks
- highlighters
- index cards and index card boxes
- legal pads
- lunch boxes
- markers
- notebooks and notebook paper, including loose leaf notebook, copy, graph, tracing, manila, colored and construction paper, and poster board
- pencils and pencil leads
- pens, ink, and ink refills for pens
- pencil boxes and other school supply boxes
- pencil sharpeners
- protractors, rulers, and compasses
- scissors
- writing tablets

Sales Tax Holiday - Non-qualifying Items

Clothing accessories

Any clothing item with a retail selling price of \$125 or more, and

- briefcases
- cosmetics
- hair notions including, but not limited to barrettes, hair bows, and hair nets
- handbags and wallets
- handkerchiefs
- jewelry and watches
- non-prescription sunglasses
- umbrellas
- wigs and hair pieces

Sports or recreational equipment

- gloves, including but not limited to baseball, bowling, boxing, hockey, and golf gloves
- goggles
- hand and elbow guards
- life preservers and vests
- mouth guards
- shin guards
- shoulder pads
- wetsuits

Protective equipment

- breathing masks
- clean room apparel and equipment
- ear and hearing protectors
- face shields
- hard hats and helmets
- paint or dust respirators
- protective gloves
- safety glasses and goggles
- safety and tool belts
- welder's gloves and masks

Footwear

- ballet, tap, cleated or spiked athletic shoes
- roller and ice skates
- ski boots
- waders and fins

School supplies

Any item not used by students in the course of study, and

Art supplies

- clay and glazes
- acrylic, tempera, and oil paints
- paintbrushes for artwork
- sketch and drawing pads
- watercolors

Instructional material

- reference books
- reference maps and globes
- textbooks and workbooks

Computer and computer supplies

- computers and related supplies
- flashdrives and other computer data storage devices
- data storage media such as diskettes, and compact disks
- boxes and cases for disk storage
- external ports or drives
- computer cases
- computer cables
- computer printers
- printer cartridges, toner, and ink

Electronics

- cameras and related supplies such as film and memory cards, video cameras, tapes and videotapes
- cell phones
- Personal Digital Assistants (PDA's) and handheld electronic schedulers