



2016 Back-to-School Sales Tax Holiday

August 5 through August 7, 2016

The following is a list of clothing and accessory items and their taxable status during the tax-free 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 Items:

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

“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 already exempt as religious, prescription, prosthetic, or orthopedic items.

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Examples of Taxable Clothing Items:

- Accessories (generally)
 - » 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 (such as thread, buttons, tapes, iron-on patches, or 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 (generally)
 - » Baseball
 - » Batting
 - » Bicycle
 - » Golf
 - » Hockey
 - » Rubber
 - » Surgical
 - » Tennis
- Goggles (except prescription*)
- Hard hats
- Helmets (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 (including uniforms, formal wear, and costumes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription*)
- Shaving kits/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 already exempt as religious, prescription, prosthetic, or orthopedic items.

** Effective July 1, 2014, bicycle helmets marketed for use by youth are exempt from sales tax.



2016 Back-to-School Sales Tax Holiday August 5 through August 7, 2016

The following is a list of school supplies and their taxable status during the tax-free 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.