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State sales tax collections will be dropped on select items such as clothing, footwear, school supplies, computers and other products in several states during upcoming sales tax holidays.

Taija Sparkman • Jul. 27, 2012

With summer coming to an end, many families are preparing to start their shopping for the upcoming school year and may even come across a state sales tax break, according to [CCH, a Wolters Kluwer business](#). These families can expect to save on sales tax on various school-related purchases in several states as the state sales tax collections will be dropped on select items such as clothing, footwear, school supplies, computers and other products.

“Consumers should be aware of specific information regarding the items that qualify for the holiday, in order to get the greatest tax savings,” said Carol Kokinis-Graves, JD, CCH Senior State Tax Analyst. “Generally, there are a number of restrictions that apply. State departments of revenue often provide administrative guidance that lists, with great detail, the items that are eligible for purchase on an exempt basis during the holiday and items that do not qualify.”

Rules for the sales tax holidays vary by state and occur on different weekends, with many taking place in early August. For the first time since 2009, Georgia enacted a new back-to-school tax holiday while New York increased the ceiling on its year-round sales and use tax exemption for clothing and footwear from \$55 to \$110, as of April 1, 2012.

In addition to offering tax holidays for back-to-school shopping, some states are also offering tax holidays for energy efficiency. Information for the tax holidays by state is below:

- **Alabama:** August 3-5. Clothing, excluding accessories and protective or

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- **Arkansas:** August 4-5. Clothing with a sales price of \$100 or less; clothing accessories or equipment with a sales price of \$50 or less; and school art supplies, school instructional materials and school supplies.
- **Connecticut:** August 19-25. Clothing and footwear, excluding accessories and athletic or protective clothing, with a sales price of \$300 or less per item.
- **Florida:** August 3-5. Clothing with a sales price of \$75 or less per item and school supplies with a sales price of \$15 or less per item. Items purchased within a theme park, entertainment complex, public lodging establishment or airport are excluded from the sales tax holiday.
- **Georgia:** August 10-11. Clothing and footwear with a sales price of \$100 or less per item; single purchases of personal computers and personal computer-related accessories with a sales price of \$1,000 or less; and general school supplies to be used in the classroom or in classroom-related activities with a sales price of \$20 or less per item.

Georgia will also hold an energy-efficiency sales tax holiday on October 5-7, which will apply towards the purchase of noncommercial energy-efficient and water-efficient products with a sales price of \$1,500 or less per item.

- **Iowa:** August 3-4. Clothing and footwear, excluding accessories and athletic or protective clothing and footwear, with a sales price of less than \$100 per item.
- **Louisiana:** August 3-4. The first \$2,500 of the sales price on noncommercial purchases of tangible personal property, excluding vehicles and meals. In addition, St. Charles Parish will waive its local sales tax during this weekend.

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earlier this year.

- **Mississippi:** July 27-28. Clothing or footwear, excluding not accessories, rentals, skis, swim fins and skates, with a sales price of \$100 or less per item.
- **Missouri:** August 3-5. Clothing, excluding accessories, with a sales price of \$100 or less per item; school supplies with a sales price of \$50 or less per purchase; computer software with a sales price of \$350 or less; and computers and computer peripherals with a sales price of \$3,500 or less. Retailers who offer for sale less than two percent of qualified merchandise must offer a sales tax refund in lieu of the holiday, as the sales tax holiday does not apply to them.

Missouri also observes an energy-efficiency tax holiday, held earlier this year.

- **New Mexico:** August 3-5. Clothing and footwear, excluding accessories and athletic or protective clothing, with a sales price of \$100 or less per item; school supplies with a sales price of \$30 or less per item; computers with a sales price of \$1,000 or less per item; computer peripherals with a sales price of \$500 or less per item; book bags, backpacks, maps and globes with a sales price \$100 or less per item; and handheld calculators with a sales price of less than \$200 per item. Participation by retailers is optional.
- **New York:** New York does not hold an official sales tax holiday, but the state does provide a sales and use tax exemption for clothing and footwear. As of April 1, clothing and footwear sold for less than \$110 are exempt from the state's sale and use tax.
- **North Carolina:** August 3-5. Clothing and school supplies with a sales price of \$100 or less per item; school instructional materials with a sales price of \$300 or less per

item; sport/recreational equipment with a sales price of \$50 or less per item;

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and programmable thermostats.

- **Oklahoma:** August 3-5. Clothing and footwear with a sales price of less than \$100, excluding accessories, special clothing and athletic or protective equipment and the rental of clothing.
- **South Carolina:** August 3-5. Clothing (excluding rentals), clothing accessories, footwear, school supplies, computers, printers, printer supplies, computer software, bath wash clothes, bed linens, pillows, bath towels, shower curtains and bath rugs.
- **Tennessee:** August 3-5. Clothing (excluding accessories), school supplies and school art supplies with a sales price of \$100 or less per item and computers with a sales price of \$1,500 or less per item.
- **Texas:** August 17-19. Clothing, footwear and school backpacks, excluding accessories, athletic or protective clothing or rentals, with a sales price of less than \$100 per item.

Texas held its energy-efficiency tax holiday earlier this year.

- **Virginia:** August 3-5. Clothing and footwear with a sales price of \$100 or less per item and school supplies with a sales price of \$20 or less per item.

Virginia also offers a tax holiday for hurricane preparedness which was held earlier this year and an energy-efficiency tax holiday, held October 5-8. During this tax holiday, noncommercial purchases of Energy Star and WaterSense qualified products with a sales price of \$2,500 or less per item are exempt.

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