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tax holidays, what items are covered and when the holidays take place.

**Taija Sparkman • Jul. 25, 2013**



As parents and students prepare for the upcoming school year, many will be looking for various savings they can take advantage of. In efforts to help back-to-school shoppers, [CCH, a Wolters Kluwer business](#), has updated the 2013 state tax holidays, providing information on which states offer the tax holidays, what items are covered and when the holidays take place.

“What’s really important for consumers to know is the specific information about

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discontinued its sales tax holiday. While New York State does not offer a specific sales tax holiday, it does waive state sales and use tax throughout the year on items of clothing and footwear sold for less than \$110.

**Alabama:** On Aug. 2-4, the following are exempt: clothing (not accessories or protective or recreational equipment) with a sales price of \$100 or less per item; single purchases, with a sales price of \$750 or less, of computers, computer software, school computer equipment; noncommercial purchases of school supplies, school art supplies and school instructional materials with a sales price of \$50 or less per item; and noncommercial book purchases with a sales price of \$30 or less per book.

**Arkansas:** On Aug. 3-4, the following are exempt: sales of clothing items under \$100, clothing accessories or equipment under \$50, school art supplies, school instructional materials and school supplies.

**Connecticut:** On Aug. 18-24, clothing and footwear costing less than \$300 per item are exempt. Not included are athletic or protective clothing or footwear, jewelry, handbags, luggage, umbrellas, wallets, watches and similar items.

**Florida:** On Aug. 2-4, the following are exempt: clothing with a sales price of \$75 or less per item and school supplies with a sales price of \$15 or less per item; and personal computers and related accessories with a sales price of \$750 or less purchased for noncommercial use. The holiday exemption does not apply to sales of such items made within a theme park, entertainment complex, public lodging establishment or airport.

**Georgia:** On Aug. 9-10, the following are exempt: clothing and footwear with a sales price of \$100 or less per article or pair, excluding accessories; single purchases for noncommercial use of \$1,000 or less of personal computers and related accessories; and general school supplies priced at up to \$20 per item.

**Iowa:** On Aug. 2-3, clothing and footwear with a sales price of less than \$100 per item

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waive its local sales tax during the same weekend as the state holiday.

**Maryland:** On Aug. 11-17, items of clothing and footwear with a taxable price of \$100 or less are exempt. Accessories are not included.

**Mississippi:** On July 26-27, clothing or footwear (not accessories, rentals, skis, swim fins or skates) with a sales price under \$100 per item is exempt.

**Missouri:** On August 2-4 the following items are exempt: noncommercial purchases of clothing (but not accessories) with a taxable value of \$100 or less per item; school supplies up to \$50 per purchase; computer software with a taxable value of \$350 or less; and computers and computer peripherals up to \$3,500. Localities may opt out.

The tax holiday does not apply to any retailer when less than two percent of their merchandise offered for sale qualifies for the holiday. In such a case, the retailer must offer a sales tax refund in lieu of the holiday.

**New Mexico:** On August 2-4, the following are exempt: footwear and clothing (not accessories or athletic or protective clothing) with a sales price of less than \$100 per item; school supplies with a sales price of less than \$30 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 less than \$100 per item; and handheld calculators with a sales price of less than \$200 per item. Retailers are not required to participate.

**North Carolina:** On August 2-4, the following are exempt: 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; computers with a sales price of \$3,500 or less; and computer supplies with a sales price of \$250 or less per item. The exemption does not

apply to clothing accessories; any item sold for use in a trade or business; educational

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footwear, school supplies, computers, printers, printer supplies, computer software, bath wash clothes, bed linens, pillows, bath towels, shower curtains and bath rugs are exempt.

**Tennessee:** On Aug. 2-4, clothing (but not 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 are exempt.

**Texas:** On Aug. 9-11, clothing and footwear and school backpacks with a sales price of less than \$100 per item are exempt. The exemption does not include accessories, athletic or protective clothing or rentals.

**Virginia:** On Aug. 2-4, 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 are exempt.

### **Tax Holidays for Energy-efficiency, Hurricane Prep Items**

In addition to holidays timed for back-to-school buying, a number of states have enacted tax holidays offered at various times throughout the year to promote energy- and water-efficiency purchases. The following three states have upcoming tax holidays:

**Georgia:** On Oct. 4-6, energy-efficient and water-efficient products purchased for noncommercial use with a sales price of \$1,500 or less per product are exempt.

**North Carolina:** On Nov. 1-3, qualified Energy Star products sold for non-business use, including clothes washers, freezers and refrigerators, central and room air conditioners, air-source heat pumps, ceiling fans, dehumidifiers and programmable thermostats are exempt.

**Virginia:** On Oct. 11-14, noncommercial purchases of Energy Star and WaterSense qualified products with a sales price of \$2,500 or less per item are exempt.

Maryland, Missouri and Texas held energy-efficiency tax holidays in February, April

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