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Getting a price break at the cash register on school supplies and other qualifying items is welcome relief for everyone looking to save a few dollars on back-to-school shopping. But to take advantage of these “tax holidays,” shoppers need to know which states offer them, what items are covered as well as which specific days they take place. CCH, a part of Wolters Kluwer and a leading global provider of tax, accounting and audit information, software and services (CCHGroup.com), takes a look at current state tax holidays and updates for 2013.

How Does It Work?

There are currently 17 states offering sales tax holidays – where state sales tax charges are temporarily dropped on back-to-school items such as clothing, footwear, classroom supplies, computers and certain other products. However, local sales taxes may still be imposed in some communities.

“What’s really important for consumers to know is the specific information about products that qualify for each state’s holiday in order to maximize sales tax savings,” said Carol Kokinis-Graves, JD, CCH Senior State Tax Analyst. “Typically several restrictions will apply and each state usually provides official, highly detailed rules on specific items that do or do not qualify for state sales tax exemptions on designated dates.”

Massachusetts was the only state that discontinued its sales tax holiday in 2013. New York State does not offer a specific sales tax holiday, but items of clothing and footwear sold for less than \$110 are exempt from the state’s sales and use tax throughout the year.

Back-to-school Tax Holidays for 2013

Sales tax holidays timed for back-to-school shopping begin as early as July 26 and

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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 are exempt. However, the exemption does not include any special clothing or footwear that is primarily designed for athletic activity or protective use and not normally worn except when used for the athletic activity or protective use for which it is designed. The exemption also excludes accessories or the rental of any clothing or footwear.

Louisiana: On Aug. 2-3, the first \$2,500 of the sales price of noncommercial

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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 software; furniture; luggage; stereo equipment; DVD players, and similar equipment; and protective equipment.

Oklahoma: On Aug. 2-4, items of clothing and footwear with a sales price of less than \$100 are exempt. The holiday does not apply to the rental of clothing or footwear, the sale of special clothing or footwear primarily designed for athletic or protective use, or the sale of accessories.

South Carolina: On Aug. 2-4, clothing (but not rentals), clothing accessories,

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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 other kinds of purchases. Energy-efficiency is the most common theme and the three states with upcoming tax holidays for energy and water-efficiency purchases include:

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 and May respectively. Alabama held its sales tax holidays for hurricane preparedness items in February. Louisiana and Virginia held similar sales tax holidays in May.

Firearms Sales Tax Holidays

Louisiana remains the only state that offers a state tax holiday for noncommercial purchases of firearms, ammunition and hunting supplies. From Sept. 6-8 in

Louisiana, such purchases (but not the purchase of animals for the use of hunting)

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