CPA

Practice **Advisor**

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will coincide with the back-to-school time frame. The state has had a back-to-school sales tax holiday each year since 1999.

Isaac M. O'Bannon • Jul. 12, 2014

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Earlier this year, the Texas state legislature voted to create a sales tax holiday that will coincide with the back-to-school time frame. The state has had a back-to-school sales tax holiday each year since 1999.

The Texas State Comptroller announced on Friday that the sales tax holiday will last from August 8 to August 10, 2014. Sales of qualifying items will be exempt from sales taxon items costing up to \$100, or the first \$100 of the retail cost.

With a state sales tax of 6.25 percent, and local taxes that range up to two percent, shoppers can save as much as 8.25 percent during the sales tax holiday. The

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- Baseball hats (but not gloves)
- Baseball jerseys (but not pants)
- Belts with attached buckles (but not buckles, or weight lifting belts)
- Bow ties
- Bowling shirts (but not bowling shoes)
- Bras
- Caps
- Costumes
- Coats and most clothes (but not sewing materials)
- Football jerseys (but not football pads or pants)
- Golf caps, jackets, shirts and "golf dresses?" (but not golf gloves or shoes)
- Shoes (but not overshoes, inserts, laces or repairs)

The list of items exempt from sales taxes during the back-to-school shopping holiday does not include any computers, mobile devices or electronics. The sales tax exemption includes items sold in physical retail stores, online, by catalog or by phone.

A complete list of items qualifying for the sales tax holiday is available on the Texas Comptroller website.

Sales Tax • State and Local Taxes

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