CPA Practice **Advisor**

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information provided by state tax departments. Some departments update dates and information closer to the time of the upcoming sales tax holidays.

Feb. 23, 2020



More than 15 states statutorily provide annual sales tax holidays: limited periods of time when specified products are exempt from sales tax.

Other states periodically offer one-time sales tax holidays. For example, Florida often provides at least one tax-free period, and two are on the table for 2020. These are harder to plan for: There's no guarantee they'll take place until they're signed into law, and sometimes that doesn't happen until days before they start.

Below is a list of the 2020 sales tax holidays, with links to the most up-to-date state

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- Variety of supplies priced \$60 or less
- Back to school, July 17–29, 2020
 - Books priced \$30 or less
 - Clothing priced \$100 or less
 - Computers, computer software, and school computer supplies priced \$750 or less
 - School supplies priced \$50 or less

Alabama sales tax holidays apply to state sales tax. Counties and municipalities aren't required to exempt eligible items from local sales tax, though many do.

Arkansas

- Back to school, August 1–2, 2020
 - Clothing priced less than \$100
 - Clothing accessories and equipment priced less than \$50
 - School supplies (no price restriction)
 - Applies to state and local sales tax

Connecticut

- Clothing and footwear, August 16–22, 2020
 - Qualifying items priced less than \$100
 - Applies to state sales tax only (Connecticut has no local tax)

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- Clothing and footwear, August 7–8, 2020
 - Qualifying items priced under \$100
 - $\circ~$ Applies to state and local sales tax

Louisiana

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• Qualifying items may be exempt from local sales tax in some jurisdictions, but state sales tax applies

Maryland

- Energy efficiency sales tax holiday, February 15–17, 2020
 - Energy Star products (no price restriction)
- Shop Maryland Tax-Free Week, August 9–15, 2020
 - Apparel and footwear priced at \$100 or less
 - For qualifying backpacks or bookbags, the first \$40 is tax free

Massachusetts

- Sales tax holiday, 2020 date TBD
 - Single items of tangible personal property priced \$2,500 or less

Mississippi

- Annual sales tax holiday, July 31–August 1, 2020
 - Clothing and footwear priced less than \$100
 - Applies to state and local sales tax
- Second Amendment, September 4–6, 2020
 - Ammunition, firearms, and certain hunting supplies (no price restriction)
 - Applies to state and local sales tax

Missouri

- Show-Me Green sales tax holiday, April 19–25, 2020
 - Energy Star products priced \$1,500 or less
 - $\circ~$ Applies to state sales tax; local jurisdictions can choose to participate or not

• Back to school, August 7–9, 2020

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- Clothing, footwear, and accessories priced less than \$100
- Computers priced up to \$1,000 (includes ereaders with computing functions and tablets)
- $\circ~$ Computer-related items priced up to \$500 $\,$
- Handheld calculators priced under \$200
- School supplies priced under \$30
- Retailers are not required to participate in the back-to-school tax holiday
- Small business sales tax holiday, 2020 date TBD
 - During the sales tax holiday, retailers that maintain their primary place of business in New Mexico and employ no more than 10 employees at any one time don't have to charge customers gross receipts tax on qualifying items with a sales price of less than \$500.

Ohio

- Sales tax holiday, August 7–9, 2020
 - Clothing priced \$75 or less
 - School instructional materials priced \$20 or less
 - School supplies priced \$20 or less
 - Applies to state and local sales tax; participation is mandatory

Oklahoma

- Annual holiday, August 7–9, 2020
 - Clothing and footwear priced less than \$100
 - Applies to state and local sales tax

Puerto Rico

• Back to school, January 3–4, 2020

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- Computers, printers and printer supplies, and software
- School supplies
- Select bed and bath items
- No price restrictions on eligible goods
- Applies to state and local tax

Tennessee

- Annual sales tax holiday, July 31–August 2, 2020
 - Clothing priced \$100 or less
 - Computers priced \$1,500 or less (excludes software)
 - School and art supplies priced \$100 or less
 - Applies to state and local sales tax

Texas

- Emergency preparation supplies, April 25–27, 2020
 - Hurricane shutters and emergency ladders priced less than \$300
 - Portable generators priced less than \$3,000
 - Specified emergency preparation supplies priced less than \$75
 - Applies to state and local sales tax
- Energy Star sales tax holiday, May 23–25, 2020
 - Energy Star air conditioners priced at \$6,000 or less
 - Energy Star refrigerators priced at \$2,000 or less
 - Specified Energy Star products, no price restriction
 - Applies to state and local sales tax
- Water-efficient products sales tax holiday, May 23–25, 2020
 - Any WaterSense-labeled product may be purchased tax free during the sales tax holiday

• Applies to purchases for business and personal use

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Virginia

- Annual sales tax holiday (three-in-one sales tax holiday), August 7–9, 2020
 - Chain saw accessories priced \$60 or less
 - Clothing and footwear priced \$100 or less
 - Energy Star and WaterSense products priced at \$2,500 or less
 - Gas-powered chain saws priced \$350 or less
 - Portable generators priced \$1,000 or less
 - School supplies priced \$20 or less
 - Specified hurricane and emergency preparedness supplies priced \$60 or less
 - Applies to state and local sales tax

States considering a 2020 sales tax holiday:

Florida

Although there are no annual sales tax holidays in the Sunshine State, one-time holidays are often established by the legislature. Two have been proposed for 2020:

- Sales Tax Holiday for Disaster Preparedness Supplies (SB 524)
- Back-to-school Sales Tax Holiday (SB 542)

We'll update this information if either bill becomes law.

Sales tax holidays and out-of-state sellers

43 states and the District of Columbia now require certain out-of-state sellers to register with the tax department then collect and remit sales tax. Such remote sellers aren't permitted to charge tax on qualifying goods during sales tax holidays.

For an up-to-date list of states with remote sales tax laws, visit this Avalara resource

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Sales Tax • Small Business

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