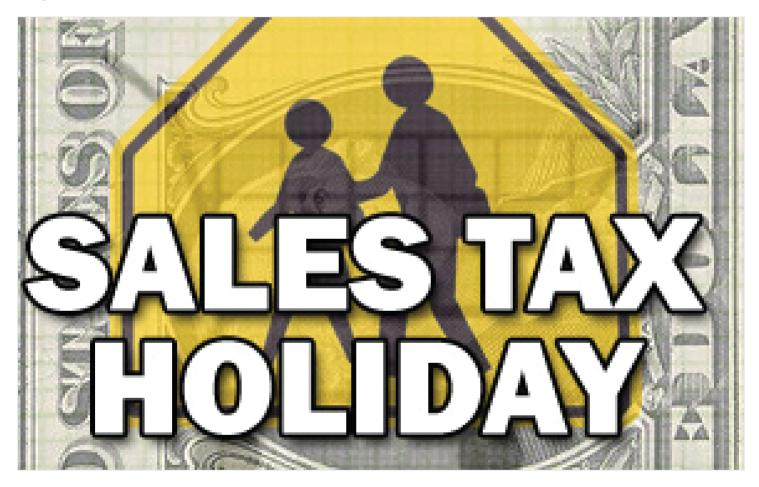
#### **CPA** Practice **Advisor**

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

charge local taxes on items that qualify for the state's tax holiday.

Aug. 03, 2023



From the Kiplinger Consumer News Service, via TNS.

This list includes every back-to-school sales tax holiday this summer, from July 27, 2023, through the end of August. Rules for tax-free shopping can vary from state to state. So, just because something is tax-exempt in one state doesn't mean it will be in another. Knowing the rules before you shop can help you save the most money.

[Sales tax rates are based on data from the Tax Foundation and are accurate as of January 2023. The average combined sales tax rate listed for each tax holiday is the average of the

If you have any questions or need help you can email us

the state. Exclusions may apply.

Does Summer Camp Qualify for a Childcare Tax Credit?

### **Arkansas Sales Tax Holiday**

Dates of Tax Holiday: August 5 through August 6

State Sales Tax Rate: 6.5%

#### Average Combined Sales Tax Rate: 9.46%

Arkansas has one of the highest sales tax rates in the U.S., but shoppers can purchase some items tax-free during the state's two-day back-to-school sales tax holiday. Arkansas' tax-free weekend includes certain clothing, electronics and school supplies.

While the state has not released a list of specific eligible items this year, here are some items Arkansas typically exempts.

- Clothing items, wedding apparel and footwear (must not exceed \$100 per item)
- Jewelry and watches, wigs and hair accessories, handbags and briefcases, umbrellas and cosmetics (must not exceed \$50 per item)
- Cellular phones, laptops, printers, computers and computer monitors, keyboards and tablets
- Pencils and pens, crayons, notebooks and paper, writing tablets, folders and binders, book bags and lunchboxes, scissors and protractors

For more information about the Arkansas back-to-school sales tax holiday, shoppers can visit the Department of Finance and Administration's (DFA) website.

If you have any questions or need help you can email us

20 this year. While back-to-school sales tax holidays only run for two days in many states, Connecticut's tax holiday lasts an entire week. During this time, shoppers can purchase clothing and footwear items tax-free, as long as each item costs less than \$100.

#### Items that typically qualify as tax-exempt

- Hats, gloves and earmuffs
- Jeans, dresses, shorts and skirts
- Socks, sneakers and slippers
- Rented uniforms and formal wear
- Undergarments, robes and swim suits

For more information about this year's tax-free week, Connecticut shoppers can visit the state's Department of Revenue Services website.

Who Benefits from the Connecticut Tax Relief Bill?

### Florida Sales Tax Holiday

Dates of Tax Holiday: July 24 through August 6

State Sales Tax Rate: 6%

#### Average Combined Sales Tax Rate: 7.02%

Florida's 2023 back-to-school tax holiday lasts for two weeks. That makes it the longest tax holiday on this list. Florida shoppers can purchase certain clothing items, school supplies, learning aids and electronics tax-free during the two-week period. Here are some of the items that qualify in 2023.

• Tablets and computers (must not exceed \$1,500)

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Dates of Tax Holiday: August 4 through August 5

State Sales Tax Rate: 6%

Average Combined Sales Tax Rate: 6.94%

Iowa holds its annual back-to-school sales tax holiday the first Friday and Saturday of August. That's August 4 and 5 this year. During the event, shoppers can purchase clothing and footwear tax-free. Unlike in some other states, Iowa's tax holiday exempts all local sales taxes in addition to the state's 6% statewide tax rate. Some items do not qualify as clothing for the purpose of the tax holiday.

- Rentals are not exempt.
- Roller blades are not exempt.
- Protective gear is not exempt.
- Jewelry and watches are not exempt.

For more information about Iowa's sales tax holiday, shoppers can visit the Iowa Department of Revenue website.

Tax Breaks for Parents of Children With Disabilities

# **Maryland Sales Tax Holiday**

Dates of Tax Holiday: August 13 through August 19

State Sales Tax Rate: 6%

Average Combined Sales Tax Rate: 6%

Maryland's tax-free week allows shoppers to buy eligible clothing and footwear

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Maryland website.

Who Will Get an Expanded Child Tax Credit This Year?

### **Massachusetts Sales Tax Holiday**

Dates of Tax Holiday: August 12 through August 13

State Sales Tax Rate: 6.25%

Average Combined Sales Tax Rate: 6.25%

Many states limit individual sales tax holiday purchases to \$100, but Massachusetts exempts most items \$2,500 or less during its back-to-school tax holiday. The Massachusetts tax-free weekend isn't limited to clothing, footwear and school supplies. Rather than list items that qualify for the tax-exempt period, the state lists items that do not.

- Motor boats, motor vehicles, gas, steam and electricity do not qualify.
- Alcohol, tobacco and marijuana products do not qualify.
- Meals and telecommunication purchases do not qualify.

If you would like more information about the Massachusetts sales tax holiday, you can visit the event's FAQ page.

Is Your Scholarship Tax-Free or Taxable?

# Mississippi Tax-Free Weekend

Dates of Tax Holiday: July 28 through July 29

State Sales Tax Rate: 7%

If you have any questions or need help you can email us

Department of Revenue website.

### **Missouri Sales Tax Holiday**

Dates of Tax Holiday: August 4 through August 6

State Sales Tax Rate: 4.225%

#### Average Combined Sales Tax Rate: 8.33%

Missouri's tax-free weekend exempts some clothing items, school supplies and electronics from sales tax, but individual items must not exceed a specific dollar amount. And the dollar amount for each category is different.

- Individual clothing items must not exceed \$100.
- School supply purchases must not exceed \$50.
- Computer software must have a taxable value of \$350 or less.
- Personal computers must not exceed \$1,500.
- Graphing calculators must not exceed \$150.

Shoppers can find more information about the 2023 Missouri sales tax holiday on the state's Department of Revenue website.

11 Education Tax Credits and Deductions

# New Jersey Tax-Free Week

Dates of Tax Holiday: August 26 through September 4

State Sales Tax Rate: 6.625%

If you have any questions or need help you can email us

- Pencils, pencil boxes and index cards
- Goggles, cleats, ballet shoes and life preservers

The above is not an exhaustive list of qualifying items. Shoppers can visit the New Jersey Division of Taxation's sales tax holiday FAQ page for more information.

### **New Mexico Sales Tax Holiday**

Dates of Tax Holiday: August 4 through August 6

State Sales Tax Rate: 5%

#### Average Combined Sales Tax Rate: 7.72%

New Mexico's annual gross receipts tax holiday is a three-day event that allows shoppers to purchase eligible clothing, footwear, computers and school supplies taxfree. But there are some exceptions that New Mexicans should know about before they shop.

- Individual clothing and footwear items must be priced at less than \$100.
- Computers, tablets and laptops must be priced at \$1,000 or less.
- Computer hardware must be priced at \$500 or less.
- Individual school supply items must be priced at less than \$30.

Shoppers can visit the New Mexico Taxation and Revenue Department website for more information.

New Mexico Rebate Checks Up to \$1,000 Coming This Summer

# **Ohio Sales Tax Holiday**

If you have any questions or need help you can email us

quantying reens are noted below.

- Book bags
- Calculators
- Reference maps and globes
- Writing tablets
- Sneakers and sandals
- Baby receiving blankets
- Shirts, shorts and dresses

For a full list of qualifying items, Ohio shoppers can visit the state's Department of Taxation website.

States With the Highest Gas Taxes

### **Oklahoma Tax-Free Weekend**

Dates of Tax Holiday: August 4 through August 6

State Sales Tax Rate: 4.5%

#### Average Combined Sales Tax Rate: 8.98%

Oklahoma's sales tax holiday exempts eligible clothing and footwear items from the sales tax. However, each item must be priced at less than \$100 to qualify. Some items don't qualify for the Oklahoma tax-free weekend.

- Accessories (for example, jewelry and hair barrettes) don't qualify.
- Rented clothing does not qualify.
- Clothing designed for athletic use (for example, shoulder pads and cleats) does not qualify.

For more information about Oklahoma's back-to-school tax holiday, shoppers can

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

#### Average Combined Sales Tax Rate: 7.43%

During the South Carolina tax-free weekend, shoppers won't pay sales tax on eligible clothing items, school supplies or computers. South Carolina even exempts some items that most other states do not.

- Towels are tax-exempt.
- Pillows are tax-exempt.
- Musical instruments for school are tax-exempt.

South Carolina shoppers can find detailed information about the 2023 tax holiday on the state's Department of Revenue website.

# **Tennessee Sales Tax Holiday**

Dates of Tax Holiday: July 28 through July 30

State Sales Tax Rate: 7%

#### Average Combined Sales Tax Rate: 9.55%

Tennessee shoppers won't pay sales tax on eligible items purchased during the taxfree weekend. To qualify for the sales tax holiday, each piece of clothing must cost \$100 or less. School supply items must also be priced at \$100 or less. However, computers that cost up to \$1,500 qualify for the tax holiday. Some items are not included in tax-free weekend.

- Jewlery is not tax-exempt.
- Sports equipment is not tax-exempt.
- Printer supplies are not tax-exempt.

Tennessee shoppers can visit the TN Department of Revenue website for more

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

#### Average Combined Sales Tax Rate: 8.2%

Shoppers can purchase eligible clothing, footwear and school supplies tax-free during the annual Texas back-to-school sales tax holiday. Items must cost less than \$100 to qualify as tax-exempt. Below are examples of items that are not taxable during the tax-free weekend.

- Markers, pens, pencils and crayons
- Rulers, scissors and notebooks
- Book bags lunch boxes
- Shirts and jeans
- Skirts and shorts
- Sneakers and sandals

Additional items are included in the Texas sales tax holiday. Shoppers can visit the Texas Comptroller website for more information.

Texas Sales Tax Relief Coming Soon

# West Virginia Sales Tax Holiday

Dates of Tax Holiday: August 4 through August 7

State Sales Tax Rate: 6%

### Average Combined Sales Tax Rate: 6.55%

The West Virginia back-to-school sales tax holiday is a four-day event that allows shoppers to purchase eligible clothing, school supplies, sports equipment and computers tax-free. However, there are price limitations you should be aware of before you start shopping. • Clothing items must not exceed \$125.

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Tribune Content Agency, LLC

```
Benefits • Hardware • Sales Tax • Taxes
```

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved