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purchases of certain normally taxable goods. A vacation from sales tax, if you will.

Gail Cole • Jan. 03, 2024



Sales tax holidays are all the rage right now. There were about 45 sales tax holidays in 24 states in 2023 and could be even more than that in 2024. If you're in retail, hang on to your hats and read our sales tax holiday FAQ to learn:

- [What is a sales tax holiday?](#)
- [Do all states have a tax holiday?](#)
- [What products are included in tax-free weekends?](#)
- [Do tax-free weekends have price restrictions?](#)
- [What states have a sales tax holiday in 2024?](#)

[This article first appeared on the [Avalara blog](#).]

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on sales of qualifying goods during a sales tax holiday. With few exceptions, retailers are not permitted to collect sales tax on any eligible retail sale made in store, online, by mail, or by other means.

A sales tax holiday is also known as a tax free holiday, tax-free weekend, tax-free week, tax-free event, among other names.

Do all states have a tax holiday?

Not all states have a sales tax holiday, but legislators in any state with a statewide sales tax could establish one. They tend to be politically popular because just about everyone enjoys not paying sales tax from time to time.

While sales tax holidays in most states are annual events, tax-free periods can also be one-offs. Florida has no annual tax holidays but usually provides at least one sales tax holiday each year — and frequently more than one.

Tax holidays can also exist at the local level (i.e., for local sales taxes only) in certain [home rule states](#) where local governments levy and administer local taxes. [Several communities in Alaska had a tax-free event in 2023](#), and at least one will have one in 2024.

What products are included in tax-free weekends?

Every tax holiday is different, but most follow a certain theme. Back-to-school sales tax holidays that exempt qualifying school supplies and eligible clothing tend to be the most popular. There are also tax-free weekends for disaster preparedness supplies, Energy Star appliances, water-saving products, and even firearms, ammunition, and hunting supplies.

Items that would help a person weather a disaster tend to be exempt during a disaster preparedness (aka, hurricane preparedness) sales tax holiday. These

generally include batteries, coolers, generators, and tarps. Second-amendment tax-

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A sales tax holiday can, in theory, apply to anything that's normally subject to sales tax.

Do tax-free weekends have price restrictions?

Most sales tax holidays have price restrictions, but some don't.

There's no price cap during the annual South Carolina tax holiday, or during the tax-free periods offered by certain cities and boroughs in Alaska. Massachusetts has a high threshold of \$2,500 for any single item of tangible personal property.

Yet price caps are more common than not, and they usually vary by the product sold. Thus many articles of clothing and footwear priced \$100 or less are exempt during Missouri's annual back-to-school holiday, while school supplies are only exempt if the retail sales price is \$50 or less. Arkansas caps the price for clothing but not for school supplies during its annual holiday.

Price restrictions in Florida got out of hand during the state's [Freedom Week sales tax holiday](#) in 2021 and again in [2022](#): The temporary exemption covered admissions to many events and a variety of general outdoor supplies but applied only to the first \$25 of the sales price of goggles, the first \$50 of the sales price of safety flares, the first \$75 of the sales price of paddles, and so on. Fortunately, price caps were more normal during the 2023 Florida Freedom Summer sales tax holiday.

What states have a sales tax holiday in 2024?

Jump to the states and tax-free events that interest you:

[Alabama](#)

[Alaska](#)

Arkansas

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Louisiana

Maryland

Massachusetts

Mississippi

Missouri

Nevada

New Jersey

New Mexico

Ohio

Oklahoma

Puerto Rico

South Carolina

Tennessee

Texas

Virginia

West Virginia

Alabama

- Alabama annual [severe weather preparedness sales tax holiday](#), February 23–25,

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less

- School supplies priced \$50 or less

Alabama tax-free weekends begin at 12:01 a.m. and end at midnight. They're mandatory for the state sales tax but not for local tax; click on the links above to find participating counties and municipalities.

Alaska

As there's no state sales tax in Alaska, there are no statewide tax holidays. However, local governments sometimes offer tax-free periods for local sales tax. For 2024, these include the following.

- [Municipality of Skagway retail sales tax holiday](#), October 1, 2023–March 31, 2024
 - All retail sales of tangible goods and products for any purpose other than resale

Arkansas

- Arkansas [annual sales tax holiday](#), August 3–4, 2024
 - Clothing priced less than \$100
 - Clothing accessories and equipment (including cosmetics and jewelry) priced less than \$50
 - Electronic devices (no price restriction)
 - School supplies (no price restriction)
 - Applies to state and local tax

All retailers are required to participate and may not charge state or local sales tax on qualifying items during the tax-free weekend, which begins at 12:01 a.m. on the first Saturday of August and ends at 11:59 p.m. the following Sunday.

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- Doors, garage doors, or windows must be labeled as impact-resistant or have an impact-resistant rating to qualify
- Florida [back-to-school sales tax holiday](#), January 1–14, 2024
 - Clothing, wallets, and qualifying bags priced \$100 or less
 - Qualifying school supplies priced \$50 or less
 - Learning aids and jigsaw puzzles priced \$30 or less
 - Personal computers and computer-related accessories priced \$1,500 or less

Businesses may opt out of the back-to-school sales tax holiday if less than 5% of their gross sales of tangible personal property in the prior calendar year were items qualifying for the sales tax holiday. Any business that doesn't want to participate in the January 2024 event must have notified the Florida Department of Revenue, in writing, by December 23, 2023, and posted a copy of that notice in a conspicuous location at its place of business.

- Florida [Energy Star sales tax holiday](#), July 1, 2023–June 30, 2024
 - Washing machines priced \$1,500 or less
 - Clothes dryers priced \$1,500 or less
 - Refrigerators or refrigerator/freezers priced \$4,500 or less
 - Water heaters priced \$1,500 or less
 - The sales tax exemption applies only to qualifying Energy Star products
- Florida sales tax exemption for [gas ranges and cooktops](#), July 1, 2023–June 30, 2024
 - Any range of cooktop fueled by combustible gas, such as butane, natural gas, or propane (no price restrictions)
 - Does not apply to outdoor gas grills, camping stoves, or other portable stoves

Florida tax holidays don't apply to transactions occurring within an airport, entertainment complex, public lodging establishment, or theme park. See the [Florida Department of Revenue](#) for additional guidance.

The sales tax holidays listed above were enacted in 2023. Governor DeSantis has

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- Qualifying items priced under \$100
- Applies to state and local tax

All businesses open on these days are required to participate and cannot advertise that they'll pay or absorb the sales tax on nonqualifying items. The tax-free period begins at 12:01 a.m. the first Friday of August and ends the next day at midnight.

Louisiana

- Louisiana [Second Amendment](#) sales tax holiday, September 6–8, 2024
 - Specified ammunition, firearms, and hunting supplies
 - Qualifying items are exempt from state sales tax and may be exempt from local sales tax in some jurisdictions

Act 1 of 2018 suspended Louisiana's three annual sales tax holidays until June 30, 2025. [Senate Bill 56](#) (2023) reinstated the state's Second Amendment sales tax holiday for 2023 and 2024.

Maryland

- Annual Shop Maryland [energy weekend](#), February 17–19, 2024
 - Qualifying Energy Star products (no price restriction)
 - Solar water heaters (no price restriction)
- Annual Shop Maryland [tax-free week](#), August 11–17, 2024
 - Clothing and footwear priced \$100 or less
 - For qualifying backpacks and bookbags, only the first \$40 is exempt from sales tax

There's no local sales tax in Maryland, so the temporary exemptions apply only to the state sales tax. The tax-free weekend for qualifying Energy Star products and

solar water heaters starts at 12:01 a.m. on the Saturday immediately preceding the

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Dates for the Massachusetts sales tax holiday weekend are to be [set each year](#) no later than July 1. All businesses, including internet vendors, must participate in the state's tax-free weekend.

Mississippi

- Mississippi annual [sales tax holiday](#), July 26–27, 2024
 - Clothing and footwear priced less than \$100
 - Specific school supplies priced less than \$100
 - Municipalities may opt out by resolution, so depending on the location, local sales tax may apply to eligible sales within the corporate limits of the municipality
- Mississippi annual [Second Amendment sales tax holiday](#), August 30–September 1, 2024
 - Firearms, ammunition, and hunting supplies (no price restriction)
 - Safety devices and equipment (but not gun safes)
 - Applies to state and local tax

Tax-free weekends in Mississippi typically begin at 12:01 a.m. and end at midnight.

Missouri

- Missouri annual [Show Me Green sales tax holiday](#), April 19–25, 2024
 - Qualifying Energy Star products priced \$1,500 or less (including air conditioners and furnaces)
 - Retailers selling less than 2% of the qualifying merchandise shall offer a sales tax refund in lieu of the sales tax holiday
 - Applies to state and local sales tax
- Missouri annual [back-to-school sales tax holiday](#), August 2–4, 2024

- Clothing priced \$100 or less

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Missouri

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 - Applies to state and local sales tax
- Missouri annual [back-to-school sales tax holiday](#), August 2–4, 2024
 - Clothing priced \$100 or less
 - Personal computers and computer peripheral devices priced \$1,500 or less
 - Computer software priced \$350 or less
 - Graphing calculators priced \$150 or less
 - School supplies priced \$50 or less
 - Applies to state and local tax

Both tax-free periods begin at 12:01 a.m. and end at midnight. Local jurisdictions are required to participate for local sales tax as of January 1, 2023.

Nevada

- [Nevada Day](#) sales tax holiday, October 25–27, 2024
 - Tangible personal property sold to a member of the Nevada National Guard who is on active duty and a resident of Nevada, or to their qualifying dependents

This sales tax holiday is different from most in that it applies only to qualifying Nevada National Guard members and their qualified dependents. Anyone interested in taking advantage of the temporary sales and use tax exemption must apply for it each year through their Commanding Officer no later than 30 days before Nevada

Day. The Nevada Department of Taxation will issue a letter of exemption to eligible

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New Jersey

New Jersey annual [back-to-school sales tax holiday](#), August 24–September 2, 2024

- Computers priced less than \$3,000
- School computer supplies (e.g., printers) priced less than \$1,000
- School art supplies, such as clay, glaze, or paint (no price restrictions)
- School instructional materials, such as reference books, maps, or textbooks (no price restrictions)
- School supplies, such as notebooks, pencils, or pens (no price restrictions)
- Sports or recreational equipment (no price restrictions)

The annual tax-free period is held between 12:01 a.m. on the ninth day preceding the first Monday in September and 11:59 p.m. on the first Monday in September. More details can be found at the [New Jersey Division of Taxation](#) and in [P.L. 2022, c.21](#).

New Mexico

- New Mexico annual [back to school tax free holiday](#), August 2–4, 2024
 - Bookbags, backpacks, maps, and globes priced under \$100
 - Clothing, footwear, and accessories priced less than \$100
 - Computers (desktop, laptop, or notebook) priced up to \$1,000 (includes ereaders with computing functions and tablets)
 - Computer-related items (e.g., keyboards, microphones, monitors, mouse, or speakers) priced up to \$500
 - Handheld calculators priced under \$200
 - School supplies priced under \$30

Retailers aren't required to participate in the back-to-school tax holiday; those that don't participate must pay tax on otherwise eligible sales and may recover the tax

from the customer.

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for sales occurring during the first Saturday after Thanksgiving

New Mexico imposes a [gross receipts tax](#) rather than a sales tax, so retailers electing to participate in the tax holiday may claim a deduction for qualifying items. Both holidays begin at 12:01 a.m. and conclude at midnight.

Ohio

- Ohio annual [sales tax holiday](#), August 2–4, 2024
 - Clothing priced \$75 or less
 - School instructional materials priced \$20 or less
 - School supplies priced \$20 or less
 - Applies to state and local tax; participation is mandatory

Ohio's tax-free period begins at 12:00 a.m. on the designated day and concludes at 11:59 p.m. Items used in a trade or business don't qualify for the exemption. Eligible items are exempt from state sales tax as well as county and transit sales taxes.

Oklahoma

- Oklahoma [sales tax holiday](#), August 2–4, 2024
 - Clothing and footwear priced less than \$100
 - Applies to state and local sales tax; participation is mandatory

Puerto Rico

- Puerto Rico [back to school](#) sales tax holiday, January 4–5, 2024
 - School supplies
 - School uniforms and footwear

- Puerto Rico [hurricane preparedness](#) sales and use tax free period, May 2024 (exact

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- South Carolina [sales tax holiday](#), August 2–4, 2024
 - Clothing and footwear
 - Computers, printers and printer supplies, and software (does not include purchases for business or cell phones, smartphones, or other handheld devices that make phone calls or are primarily used to listen to music, watch videos, or read books)
 - School supplies
 - Select bed and bath items and other products
 - No price restrictions on eligible goods
 - Applies to state and local tax; participation is mandatory

South Carolina's tax-free weekend begins at 12:01 a.m. on the first Friday in August and runs through the following Sunday.

Tennessee

- Tennessee [sales tax holiday](#), July 26–28, 2024
 - Apparel priced \$100 or less
 - Computers, laptops, and tablets priced \$1,500 or less (excludes software)
 - School supplies and school art supplies priced \$100 or less
 - Applies to state and local tax; participation is mandatory for merchants selling qualifying items

The annual event begins at 12:01 a.m. on the last Friday in July and concludes at 11:59 p.m. the following Sunday.

Tennessee provided a [grocery tax holiday](#) for food and food ingredients in 2023 and may do so again in [2024](#). The exemption did not apply to alcoholic beverages.

Texas

- Texas [emergency preparation supplies sales tax holiday](#), April 27–29, 2024

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- Applies to state and local tax; participation is mandatory
 - Certain contractors or taxable service providers can buy qualifying energy-efficient products tax free (without an exemption or resale certificate) to keep in their inventory
- Texas [water-efficient products sales tax holiday](#), May 25–27, 2024
 - Any WaterSense-labeled product may be purchased (for business or personal use) tax free during the sales tax holiday
 - Certain other water-conserving products (for residential use only) may be purchased tax free
 - No price restrictions
 - Applies to state and local tax; participation is mandatory
 - Certain contractors, landscapers, or other service providers can buy WaterSense products tax free (without an exemption or resale certificate) to keep in their inventory; lump-sum contractors must pay tax on these items
- Texas annual [sales tax holiday](#), August 9–11, 2024
 - Clothing and footwear priced less than \$100 (including cloth and disposable fabric face masks)
 - Specified school supplies and school backpacks priced less than \$100 per item
 - Applies to state and local tax; participation is mandatory

Texas tax-free weekends typically begin at 12:01 a.m. and conclude at midnight. The Texas Comptroller specifies that internet, mail, and telephone orders generally qualify, as long as either:

- The item is both paid for by the customer and delivered during the exemption period; or
- The customer orders and pays for the item (and the seller accepts the order) during the exemption period for immediate shipment, even if delivery is made after the sales tax holiday concludes

Virginia

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- Applies to state and local sales tax

Virginia suspended its annual three-in-one sales tax holiday for a bit but reinstated it with the enactment of its [2023 budget](#). The 3-day sales tax holiday starts the first Friday in August at 12:01 a.m. and concludes the following Sunday at 11:59 p.m.

West Virginia

- West Virginia [state sales tax holiday](#), August 2–5, 2024
 - Clothing and footwear priced \$125 or less
 - Computers (laptop or tablet) priced \$500 or less
 - School instructional materials priced \$20 or less
 - School supplies priced \$50 or less
 - Sports equipment priced \$150 or less
 - Certain products meeting the price restrictions don't qualify for the exemption
 - Applies to state and local sales and use tax; participation is mandatory

The West Virginia tax-free weekend starts at 12:00 a.m. on the Friday before the first Sunday in August and concludes the following Monday at 11:59 p.m.

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