

Back-to-School Sales Tax Holiday August 6-15, 2010

On July 7th a Back-to-School Sales Tax Holiday was signed into law. The tax holiday will begin August 6 and last through August 15, 2010. During this window, state taxes on clothing and school supplies will be reduced by 5% to 1.25% (instead of 6.25%). Other Local County and City taxes will still apply.

ELIGIBLE CLOTHING

For the purposes of this Tax Holiday, "Clothing" is defined as all human wearing apparel suitable for general use. Each item purchased must meet this definition and have a retail selling price of less than \$100.

The list of eligible "Clothing" items includes, but is not limited to:

- School Uniforms
- Belts and Suspenders
- Neckties
- Underwear
- Socks and Stockings
- Hosiery
- Pantyhose
- Coats and Jackets
- Hats and Caps
- Ear Muffs
- Gloves and Mittens for general use
- Scarves
- Rainwear
- Shoes and Shoelaces
- Sneakers
- Boots
- Sandals
- Footlets
- Overshoes
- Insoles for Shoes
- Slippers
- Steel-Toed Shoes
- Athletic Supporters
- Bathing Suits and Caps
- Lab Coats
- Household and Shop Aprons
- Rubber Pants

ELIGIBLE SCHOOL SUPPLIES

The legislation defines "School supplies" as items used by a student in a course of study. Purchases of "school supplies" for any other use are not eligible for the reduced rate of tax.

"School supplies" includes, but is not limited to:

- Binders
- Book Bags
- Calculators
- Cellophane tape
- Blackboard Chalk
- Compasses
- Composition Books
- Crayons
- Erasers
- Expandable, Pocket, Plastic, and Manila Folders
- Glue, Paste, and Paste Sticks
- Highlighters
- Index Cards
- Index Card Boxes
- Legal Pads
- Lunch Boxes
- Markers
- Notebooks
- Pencils
- Pencil Leads
- Pens, Ink, and Ink Refills for Pens
- Pencil Boxes and other School Supply Boxes
- Pencil Sharpeners
- Protractors
- Rulers
- Scissors
- Writing Tablets
- Paper, including loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper