



2018 sales tax holidays for back-to-school purchases

Overview

Each year, numerous states provide a sales tax holiday for consumers, typically exempting purchases of back-to-school-related items (e.g., books, clothing, etc.) from sales tax if the eligible purchase(s) occur during a specified period. In this tax alert, we summarize the state by state sales tax holidays currently scheduled to occur during the calendar year 2018, as of the date of this alert.

State	Qualifying Items ¹	Sales Tax Holiday Dates
Alabama ²	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of \$100 or less per item • Single purchases of computers, computer software, and school computer supplies with a sales price of \$750 or less per item • School supplies, school art supplies, and school instructional material with a sales price of \$50 or less per item • Books with a sales price of \$30 or less per book (for noncommercial use) 	July 20 – 22, 2018
Arkansas ³	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of less than \$100 per item • Clothing accessories or equipment with a sales price of less than \$50 per accessory • Commonly used school supplies and artwork supplies • Written material commonly used by a student in a course of study as a reference to learn the subject being taught (e.g., textbooks, reference books, workbooks) 	August 4 – 5, 2018
Connecticut ⁴	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of less than \$100 per item 	August 19 – 25, 2018
Florida ⁵	<ul style="list-style-type: none"> • Clothing, footwear, wallets, or bags with a sales price of \$60 or less per item • School supplies with a sales price of \$15 or less per item 	August 3 – 5, 2018

¹ The list of items qualifying for an exemption from sales tax (and associated exclusions) during each state's sales tax holiday is not intended to be exhaustive. If questions arise as to eligibility of certain purchases, readers are advised to consult with the Jurisdictional Technical Lead for the specific jurisdiction.

² Ala. Admin. Code. § 810-6-3-.65; Note: Local counties and municipalities may provide for the exemption of "covered items" during the same period as the state sales tax holiday. A list of local governments that have notified the Alabama Department of Revenue can be found [here](#) and *Sales Tax Holiday Quick Reference Sheet of Exempt Items*, available [here](#).

³ Ark. Stat. § 26-52-444 and 2018 Arkansas Sales Tax Holiday, available [here](#).

⁴ Conn. Stat. § 12-407e and *Annual One-Week Sales and Use Tax Exclusion for Clothing and Footwear Costing Less Than \$100*, available [here](#).

⁵ Florida Sec. 54, Ch. 118 (H.B. 7087), Laws 2018. Back-to-School Sales Tax Holiday, published by the Florida Department of Revenue, is available [here](#).

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State	Qualifying Items	Sales Tax Holiday Dates
Iowa ⁶	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of less than \$100 per item 	August 3 – 4, 2018
Louisiana ⁷	<ul style="list-style-type: none"> • Exemption applies to the first \$2,500 of the purchase price of most items of tangible personal property, except vehicles subject to license and title, and meals for consumption on the premises where purchased, including to-go orders 	August 3 – 4, 2018
Maryland ⁸	<ul style="list-style-type: none"> • Clothing and footwear (no accessories) with a sales price of \$100 or less per item • The first \$40 of a backpack/bookbag 	August 12 – 18, 2018
Mississippi ⁹	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of \$100 or less per item; the exemption excludes clothing accessories 	July 27 – 28, 2018
Missouri ¹⁰	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of \$100 or less per item • School supplies not exceeding \$50 per purchase • Computer software with a sales price of \$350 or less per item • Single purchases of computers/computer peripheral devices with a sales price of \$1,500 or less • Graphing Calculators with a sales price of \$150 or less 	August 3 – 5, 2018
New Mexico ¹¹	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of less than \$100 per item • School supplies normally used by students with a sales price of less than \$30 per item • Book bags, backpacks, maps and globes with a sales price of less than \$100 per item • Handheld calculators with a sales price of under \$200 per item • Desktop, laptop, tablets or notebook computers with a sales price of \$1,000 or less per item • Computer peripherals with sales price of \$500 or less per item 	August 3 – 5, 2018
Ohio ¹²	<ul style="list-style-type: none"> • Clothing and footwear with a sales price of \$75 or less per item • School supplies and school instructional materials with a sales price of \$20 or less per item 	August 3 – 5, 2018

⁶ Iowa Stat. § 423.3(68). See also, Iowa Admin. Code r. 701-231.15. *Taxable and Exempt List*, as published by the Iowa Department of Revenue, available at [here](#).

⁷ Louisiana. Stat. § 47:305.54 and R-1002A (LA Dept. of Rev. Jan 2017).

⁸ Mary. Stat. § 11-228. ⁸ *Shop Maryland Week's list of taxable and exempt items*, as published by the Comptroller of Maryland, available [here](#).

⁹ Miss. Code Ann. § 27-65-111(bb); Note: Local jurisdictions can choose to not participate in the sales tax holiday if they enact a resolution to not participate and notify the department 90 days prior to the sales tax holiday. *Official Guide to the Sales Tax Holiday*, as published by the Mississippi Department of Revenue, available [here](#).

¹⁰ Mo. Rev. Stat. § 144.049; Note: Local jurisdictions can choose to not participate in the sales tax holiday if they enact an ordinance to not participate and notify the department 45 days prior to the sales tax holiday. A list of local jurisdictions which are not participating in the sales tax holiday can be found at [here](#).

¹¹ N.M. Stat. § 7-9-95. FYI-2013 (N.M. Taxation and Revenue Department, March 2014). New Mexico Bulletin B-200.18 - *List of Taxable and Nontaxable Items for New Mexico's Gross Receipts Tax Holiday*, available [here](#).

¹² Ohio Rev. Code Ann. §5739.02(B)(56). *Sales Tax Holiday FAQ's*, published by the Ohio Department of Taxation, available at [here](#).

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State	Qualifying Items	Sales Tax Holiday Dates
Oklahoma ¹³	<ul style="list-style-type: none">• Clothing and footwear with a sales prices of less than \$100 per item	August 3 – 5, 2018
South Carolina ¹⁴	<ul style="list-style-type: none">• Clothing, clothing accessories, footwear, school supplies, computers, printer and printer supplies and computer software• Bedding/linens, pillows, bath rugs, blankets, and towels	August 3 – 5, 2018
Tennessee ¹⁵	<ul style="list-style-type: none">• Clothing with a sales price of \$100 or less per item• School and art supplies with a sales price of \$100 or less per item• Computers with a sales price of \$1,500 or less; the exemption includes laptops and tablets	July 27 – 29, 2018
Texas ¹⁶	<ul style="list-style-type: none">• Clothing and footwear with a sales price of less than \$100 per item• School supplies with a sales price of less than \$100 per item	August 10 – 12, 2018
Virginia ¹⁷	<ul style="list-style-type: none">• Clothing and footwear with a sales price of \$100 or less per item• School supplies with a sales price of \$20 or less per item	August 3 – 5, 2018
Wisconsin ¹⁸	<ul style="list-style-type: none">• Clothing with a sales price of \$75 or less per single item• School supplies if the sales price of any single item is \$75 or less• Computers for personal use with a sales price of \$750 or less• School computer supplies with a sales price of \$250 or less per item	August 1 – 5, 2018

Contacts:

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¹³ Okla. Stat. §68-1357.10. *Oklahoma Sales Tax Holiday Questions*, as published by the Oklahoma Tax Commission, available at [here](#).

¹⁴ S.C. Code Ann. §12-36-2120(57). *South Carolina Sales Tax Free Weekend*, as published by the South Carolina Department of Revenue, available at [here](#).

¹⁵ Tenn. Code Ann. § 67-6-393. *Tennessee's Sales Tax Holiday*, as published by the Tennessee Department of Revenue, available at [here](#).

¹⁶ Tex. Tax Code Ann. §151.326, §151.327. *Texas Publication 98-490 – Sales Tax Holiday*, as published by the Texas Comptroller of Public Accounts, available at [here](#).

¹⁷ Va. Code Ann. §58.1-611.2. *Virginia's Sales Tax Holiday*, as published by the Virginia Department of Taxation, available at [here](#).

¹⁸ Wis. Stat. §77.54(67). *Wisconsin's Sales Tax Holiday*, as published by the Wisconsin Department of Revenue, available at [here](#).

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