

2019 Sales Tax Holidays for Back-to-School Purchases

Overview

Each year, numerous states provide a sales tax holiday for consumers, which typically exempt purchases of certain back-to-school-related items (e.g., books, clothing, art supplies, school supplies) from sales tax if the eligible purchase(s) occur during a specified period. This Tax Alert summarizes the respective state back-to-school sales tax holidays, which have been scheduled to occur during the calendar year 2019.

Announced Sales Tax Holidays (As of the Date of the Alert)

State	Categories of Qualifying Items ¹	Sales Tax Holiday Dates
Alabama ²	 Clothing and footwear with a sales price of \$100 or less per article Single purchases of computers, computer software, and school computer supplies with a sales price of \$750 or less 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 (noncommercial purchases) 	July 19 - 21, 2019
Arkansas ³	 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 item 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 3 – 4, 2019
Connecticut ⁴	Clothing and footwear with a sales price of less than \$100; applies to each item sold regardless of how many items are sold to a customer on the same invoice	August 18 - 24, 2019
Florida ⁵	 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 Personal computers or related accessories with a sales price of \$1,000 or less per item and purchased for noncommercial home or personal use 	August 2 - 6, 2019

¹ Subject to certain exclusions. Additionally, the list of items is not intended to be an all-inclusive listing, thus taxpayers should consult the relevant state guidance to determine if an item falls within the gualifying items.

² Ala. Admin. Code. § 810-6-3-.65; Ala. Dep't of Revenue, 2019 Sales Tax Holiday: Sales Tax Holiday Quick Reference Sheet of Exempt Items, available here. Note that Alabama counties and municipalities may, by resolution or ordinance adopted at least 30 days prior to the first full weekend of August, provide for the exemption of "covered items" from county or municipal sales or use taxes during the same time period, under the same terms, conditions, and definitions as provided for the state sales tax holiday. A list of local governments that have notified the Alabama Department of Revenue of their participation can be found here.

³ Ark. Code § 26-52-444; Ark. Dep't of Fin. & Admin., 2019 Arkansas Sales Tax Holiday Itemized List, available here.

⁴ Conn. Gen. Stat. § 12-407e; Conn. Dep't of Revenue Svcs., IP 2015(22): Annual One-Week Sales and Use Tax Exclusion for Clothing and Footwear Costing Less Than \$100, available here.

⁵ H.B. 7123, 2019 Leg. (Fla. 2019).

State	Categories of Qualifying Items	Sales Tax Holiday Dates
Iowa ⁶	Clothing and footwear with a sales price of less than \$100 per item	August 2 – 3, 2019
Maryland ⁷	 Clothing and footwear with a sales price of \$100 or less per item First \$40 of a backpack/bookbag 	August 11 - 17, 2019
Massachusetts ⁸	Single items of tangible personal property costing \$2,500 or less	August 17 - 18, 2019
Mississippi ⁹	Clothing, footwear and school supplies with a sales price of \$100 or less per item	July 26 - 27, 2019
Missouri ¹⁰	 Noncommercial purchases of clothing (not accessories) with taxable value of \$100 or less per item School supplies up to \$50 per purchase Computer software with taxable value of \$350 or less Personal computers and computer peripherals up to \$1,500 Graphing calculators with a taxable value of \$150 or less 	August 2 - 4, 2019
New Mexico ¹¹	 For the weekend the state suspends collection of gross receipts tax on sales of qualifying items for purchase of items tax free. Footwear and clothing (not accessories or athletic or protective clothing) with sales price of less than \$100 per unit School supplies with sales price of less than \$30 per unit Computers with sales price of \$1,000 or less per unit Computer-related items with sales price of \$500 or less per unit Book bags, backpacks, maps and globes with sales price less than \$100 per unit Calculators with sales price of less than \$200 per unit 	August 2 - 4, 2019
Ohio ¹²	 School supplies with a price of \$20 or less Clothing with a price of \$75 or less School instructional materials with a price of \$20 or less 	August 2 - 4, 2019
Oklahoma ¹³	 Any article of clothing or footwear (excluding accessories, rentals, and athletic or protective clothing) that is designed to be worn on or about the human body and that has a sales price of less than \$100 	August 2 - 4, 2019
South Carolina ¹⁴	 Clothing (not rentals), clothing accessories, footwear, school supplies, computers, printers, printer supplies, computer software. Bath wash clothes, bed linens, pillows, bath towels, shower curtains, bath rugs 	August 2 - 4, 2019

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⁶ Iowa Code § 423.3(68); Iowa Admin. Code r. 701-231.15; Iowa Dep't of Revenue, Taxable and Exempt List, available here.

⁷ Md. Code Ann. § 11-228; Md. Comptroller, Shop Maryland Week's list of taxable and exempt items, available here.

⁸ Mass. Gen. Laws ch. 64H, § 6A. During the sales tax holiday, most purchases by individuals of single items of tangible personal property costing \$2,500 or less are exempt from sales and use taxes, subject to certain exclusions. 830 Mass. Code Regs. 64H.1.8, available here.

⁹ Miss. Code Ann. § 27-65-111(bb); Miss. Dep't of Revenue, Official Guide to the Sales Tax Holiday, available here. Note that local jurisdictions may not participate in the sales tax holiday provided they enacted a resolution to not participate and notified the Department 90 days prior to the sales tax holiday.

¹⁰ Mo. Rev. Stat. § 144.049. Note that local jurisdictions may elect to not participate in the sales tax holiday provided there is an ordinance on non-participation and the jurisdiction notifies the Missouri Department of Revenue 45 days prior to the sales tax holiday. The sales tax holiday may not apply to a retailer when less than 2% of its merchandise qualifies for the sales tax holiday; in this situation, the retailer must offer a tax refund in lieu of tax holiday if requested by the customer. A list of local jurisdictions not participating in the 2019 sales tax holiday can be found here.

¹¹ N.M. Stat. Ann. § 7-9-95; N.M. Taxation & Revenue Dep't, FYI-203 Gross Receipts Tax Holiday (March 2014); N.M. Bulletin B-200.18 - *List of Taxable and Nontaxable Items for New Mexico's Gross Receipts Tax Holiday*, available here. & other details are available here.

¹² Ohio Rev. Code Ann. § 5739.02(B)(56); Ohio Dep't of Taxation, Sales Tax Holiday FAQ's, available here.

¹³ Okla. Stat. § 68-1357.10; Okla. St. Tax Comm'n, Oklahoma Sales Tax Holiday Questions, available here.

State	Categories of Qualifying Items	Sales Tax Holiday Dates
Tennessee ¹⁵	 Clothing (not accessories), school supplies, and school art supplies with a sales price of \$100 or less per item; Computers with a sales price of \$1,500 or less per item 	July 26 - 28, 2019
Texas ¹⁶	 Clothing and footwear (not accessories, athletic, protective, or rentals), school supplies, and school backpacks with sales price of less than \$100 per item 	August 9 - 11, 2019
Virginia ¹⁷	 Clothing and footwear with selling price of \$100 or less per item School supplies with selling price of \$20 or less per item 	August 2 - 4, 2019

Contacts

If you have questions regarding back-to-school sales tax holidays and their applicability to specific items or tax rate, please contact either of the following Deloitte professionals:

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¹⁴ S.C. Code Ann. § 12-36-2120(57); S.C. Dep't of Revenue, South Carolina Sales Tax Free Weekend here.

¹⁵ Tenn. Code Ann. § 67-6-393; Tenn. Dep't of Revenue, Tennessee's Sales Tax Holiday, available here.

¹⁶ Tex. Tax Code Ann. §§ 151.326, 151.327; Tex. Comptroller of Pub. Accts., Texas Publication 98-490 – Sales Tax Holiday, available here.

¹⁷ Va. Code Ann. § 58.1-611.2; Va. Dep't of Taxation, Virginia's Sales Tax Holiday, available here.