



South Carolina Sales Tax Holiday

August 3 - 5, 2012

South Carolina provides for an annual three-day Sales Tax Holiday for sales made from:

12:01 am on Friday, August 3 until midnight on Sunday, August 5, 2012.

During the sales tax holiday, retail sales of specified items are exempt (tax free) from both state and local sales and use tax (during this three-day period).

LIST OF TAXED AND TAX-FREE ITEMS

Examples of Non-Taxed Items (tax free)

From A to Z ...

Aerobic clothing	Coats, capes and wraps
Antique clothing	Computer hardware service contracts
Aprons	<i>(sold in conjunction with computers)</i>
Athletic or sport uniforms or clothing	Computer software
<i>(except equipment such as mitts, helmets and pads)</i>	Computer software service contracts
Baby bibs	<i>(sold in conjunction with computer software)</i>
Baby clothes	Computer software service contracts
Bandanas	<i>(when the true object of the contract is to obtain computer software updates during the contract period)</i>
Barrettes	Computers
Bath mats	<i>(computer parts, such as computer monitors, keyboards and scanners, when <u>not</u> sold in conjunction with a central processing unit (CPU) and accessories <u>are</u> taxable)</i>
Bath rugs	Costumes <i>(rentals are taxed)</i>
Bath towels <i>(all sizes, including beach towels)</i>	Coveralls
Bath wash cloths	Daily planners or organizers
Bathing caps	<i>(when used by school children as a school supply)</i>
Bathing suits	Diapers <i>(adult or baby)</i>
Bathing trunks	Dress shields
Beach capes and coats	Dresses
Bed comforters and bed comforter sets	Earmuffs
Bed duvets and covers	Elastic ponytail holders
Bed linens	Fishing boots
Bed pillow cases	Formal clothing <i>(rentals are taxed)</i>
Bed pillows	Furs
Bed sheets and bed sheet sets	Galoshes
Bed spreads	Girdles
Belt buckles	Gloves <i>(batting, bicycle, dress, garden, golf, ski, tennis)</i>
Belts/suspenders	Gowns
Blankets <i>(afghan, baby, electric, and throw)</i>	Graduation caps and gowns <i>(rentals are taxed)</i>
Blouses	Gym suits
Bobby pins	Hair bows
Bonnets	Hair clips
Boots <i>(climbing, hiking, riding, ski, waders, fishing, cowboy)</i>	Hand muffs
Bow ties	Handbags
Bras	Handkerchiefs
Bridal gowns and veils <i>(rentals are taxed)</i>	Hats
Capri pants	
Caps	

Examples of Non-Taxed Items (tax free), continued ...

Headbands	School uniforms
Hosiery	Scout uniforms
Hunting vests	Shawls and wraps
Ice skates (<i>rentals are taxable</i>)	Shirts
In-line skates (<i>rentals are taxable</i>)	Shoes
Jackets	<i>(ballet, baseball, bicycle, boat, boots, bowling, cleated, cross trainers, flip-flops, football, golf, jazz/dance, soccer, track, in-line skates, ice skates, running, etc.) (rentals are taxed)</i>
Jeans	Shorts
Jogging suits	Shoulder pads for dresses, jackets, etc.
Jumpers	<i>(not athletic or sport protective pads)</i>
Leg warmers	Shower curtains and liners (<i>hooks, rings and rods are taxed</i>)
Leotards and tights	Ski boots (<i>snow; rentals are taxed</i>)
Lingerie	Ski masks
Mittens	Ski suits (<i>snow</i>)
Nightgowns	Skin diving suits
Overshoes	Skirts
Pajamas	Sleepwear
Pants	Slippers
Pantsuits	Slips
Pantyhose	Sneakers
Personal Digital Assistants or PDAs	Socks
<i>(Note: the exemption does not apply to cell phones with a PDA, computer applications or similar component.)</i>	Sport clothing and uniforms (<i>not mitts, helmets, and pads</i>)
Pillow cases	Sport jacket
Pillows (<i>all types</i>)	Stockings
Ponchos	Suits
Printer supplies	Support hosiery
<i>(replaceable ink cartridges used in printers are exempt from tax as printer supplies)</i>	Suspenders
Printers (<i>replacement parts are taxed</i>)	Sweat pants
Prom dress (<i>rentals are taxed</i>)	Sweat shirts
Purses	Sweat suits
Raincoats	Sweatbands
Rainwear	Sweaters Ties/neckwear
Riding pants	Tights
Robes	Towels
Roller skates	<i>(all types and sizes: bath, beach, kitchen, and sport towels; paper towels are taxed)</i>
<i>(permanently attached to the boots; rentals are taxed)</i>	T-shirts
Sandals	Tuxedo (<i>rentals are taxed</i>)
Scarves	Umbrellas
School supplies	Underwear
<i>(pens, pencils, paper, binders, notebooks, books, blue books, bookbags, lunchboxes, musical instruments and calculators (school office and janitorial supplies are taxed)</i>	Waders
	Wet and dry suits

QUESTIONS?

Contact the South Carolina Department of Revenue:
phone: (803) 898-5788
e-mail: salestax@sctax.org
website: www.sctax.org



The following items are not tax exempt, these items are **TAXED**:

From A to Z ...

- Any clothing or footwear that is rented
- Any item (whether sold or leased) used in a trade or business
- Any item placed on layaway or similar deferred payment and delivery plan

Backpacks for hiking and camping <i>(bookbags for school are not taxed)</i>	Key cases
Bathroom accessories or supplies <i>(soap, shower curtain hooks and rings, shower curtain rods, toothbrush holders, towel holders, tissue box covers, toilet paper, wastebaskets)</i>	Mattresses
Box springs	Mitts <i>(baseball fielder's, hockey, etc.)</i>
Briefcases	Music players
Cameras	Music tapes, records and compact discs
Cell phones	Paper products that are not school supplies <i>(greeting cards, gift wrapping paper, etc.)</i>
Change purse	Paper towels
Clocks <i>(alarms clocks, wall clocks, etc.)</i>	Personal flotation devices
Clothing that is rented	Printer replacement parts <i>(printers are exempt)</i>
Computer parts <i>(such as computer monitors, keyboards and scanners when not sold in conjunction with a central processing unit (CPU)) and accessories other than printers and printer supplies (computers, computer software, printers, and printer supplies are exempt)</i>	Protective masks and goggles <i>(athletic, sport, or occupational)</i>
Cookware	Roller skates <i>(not permanently attached to the boot)</i>
Cosmetics	Safety clothing for use in a trade or business
Costume rentals <i>(purchased costumes are tax-exempt)</i>	Safety glasses and goggles
Daily planners or organizers <i>(when <u>not</u> used by school children as a school supply)</i>	Safety shoes for use in a trade or business School office and janitorial supplies
Digital cameras	Sewing accessories
Digital music players	Sheet stretchers
Drapes	Shin guards and padding
Employee uniforms	Shoulder pads <i>(football, hockey, etc.)</i>
Eyewear	Shower curtain hooks, rings and rods
Footwear that is rented	Sleeping bags
Formal clothing that is rented	Smartphones
Furniture	Sporting equipment <i>(baseball mitts, golf clubs, helmets, hockey mitts, life jackets and vests, masks, pads, swim fins, swimming masks and goggles)</i>
Gift wrapping paper	Stereo equipment
Glasses	Sunglasses
Goggles	Table cloths
Golf clubs	Table placemats <i>(napkins, napkin holders)</i>
Greeting cards	Tissue box covers
Hardware <i>(hand tools, power tools, etc.)</i>	Toilet paper
Health food supplements	Toothbrush holders
Helmets <i>(sport, motorcycle, bicycle, etc.)</i>	Towel holders
Hobby equipment, supplies and toys	Toys
Housewares	Vitamins
Jewelry	Wallets
	Wastebaskets
	Watch bands
	Watches
	Wigs
	Window curtains
	Window treatments <i>(curtains, drapes, shades, valances)</i>

What about Food Sales?

In South Carolina there is no sales tax on unprepared food. Sales tax on prepared foods is NOT tax exempt during the three-day Sales Tax Holiday. Customers will continue to pay sales tax on any prepared foods purchased at a retail store or restaurant.

Customer Statement

Proof of Purchase as “School Supply”

The following is a statement that a retailer may use to determine if a customer is purchasing an item as a school supply. The form should be attached to the bill of sale for record keeping purposes. Please note that this statement is not required and is merely provided by the department to assist retailers during the sales tax holiday.

I state that the below-listed item will be used as a school supply and therefore is exempt from the sales tax. I further understand that if it is later determined that it is not used as a school supply and the tax is due, I will reimburse the retailer for the tax.

Item purchased

Signature of purchaser

August____, 2011

The South Carolina Department of Labor’s Definition of School Supplies:

School Supplies - It is the opinion of the Department that “school supplies” are items used in the classroom or at home with respect to school assignments and include, but are not limited to, pens, pencils, paper, binders, notebooks, books, book-bags, lunchboxes, and calculators. Items such as refrigerators, toiletries, bicycles and food purchased by college students are not school supplies and not exempt from sales tax.

