

2023-24 Sales Tax Holidays

BACK TO SCHOOL SALES TAX HOLIDAYS (two holidays)

July 24 – August 6, 2023 and January 1-14, 2024

Exempt items are:

- Clothing costing less than \$100 per item, including footwear, wallets, and bags (handbags, backpacks, fanny packs, and diaper bags);
- School Supplies that cost \$50 or less per item;
- Learning aids and jigsaw puzzles that cost \$30 or less per item. “Learning aids” are defined as “flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets;” and
- Personal computers and related accessories with a sales price of \$1,500 or less which are purchased for noncommercial home or personal use. This includes tablets, laptops, monitors, input devices, and non-recreational software. Cell phones, furniture and devices or software intended primarily for recreational use are not exempted.

DISASTER PREPAREDNESS SALES TAX HOLIDAY (two holidays)

May 27 - June 9, 2023 and August 26 - September 8, 2023

Exempt items are:

- A portable self-powered light source selling for \$40 or less;
- A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less;
- A tarpaulin or other flexible waterproof sheeting selling for \$100 or less;
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$100 or less;
- A gas or diesel fuel tank selling for \$50 or less;
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$50 or less;
- A nonelectric food storage cooler selling for \$60 or less;
- A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$3,000 or less;
- Reusable ice selling for \$20 or less;

- A portable power bank selling for \$60 or less;
- A smoke detector or smoke alarm selling for \$70 or less; • A fire extinguisher selling for \$70 or less;
- A carbon monoxide detector selling for \$70 or less; and
- Supplies necessary for the evacuation of household pets. Necessary supplies are the non-commercial purchase of:
 - Bags of dry dog or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag;
 - Cans or pouches of wet dog or cat food selling for \$10 or less per can or pouch or the equivalent if sold in a box or case;
 - Over-the-counter pet medications selling for \$100 or less;
 - Portable kennels or pet carriers selling for \$100 or less;
 - Manual can openers selling for \$15 or less;
 - Leashes, collars, and muzzles selling for \$20 or less;
 - Collapsible or travel-size food or water bowls selling for \$15 or less;
 - Cat litter weighing 25 or fewer pounds and selling for \$25 or less;
 - Cat litter pans selling for \$15 or less; ○ Pet waste disposal bags selling for \$15 or less;
 - Pet pads selling for \$20 or less per box; ○ Hamster or rabbit substrate selling for \$15 or less; and
 - Pet beds selling for \$40 or less.
- Common household consumable items selling for \$30 or less.
 - The following laundry detergent and supplies: powder, liquid, or pod detergent, fabric softener, dryer sheets, stain removers, and bleach;
 - Toilet paper;
 - Paper towels;
 - Paper napkins and tissues;
 - Facial tissues;
 - Hand soap, bar soap and body wash;
 - Sunscreen and sunblock;
 - Dish soap and detergents, including powder, liquid, or pod detergents or rinse agents that can be used in dishwashers;
 - Cleaning or disinfecting wipes and sprays;
 - Hand sanitizer; and
 - Trash bags.

FREEDOM SUMMER SALES TAX HOLIDAY

May 29, 2023 - September 4, 2023

The following admissions, if purchased during this holiday, are exempt:

- A live music event scheduled to be held between May 29, 2023, and December 31, 2023;
- A live sporting event scheduled to be held between May 29, 2023, and December 31, 2023;

- A movie shown in a movie theater between May 29, 2023, and December 31, 2023;
- Entry to a museum, including annual passes;
- Use of or access to state parks, including annual passes;
- Entry to a ballet, play, or musical theatre performance scheduled to be held between May 29, 2023, and December 31, 2023;
- Season tickets to ballet, play, music events, or musical theatre performances;
- Entry to a fair, festival, or cultural event scheduled to be held between May 29, 2023, and December 31, 2023; and
- Use of or access to gyms and physical fitness facilities between May 29, 2023, and December 31, 2023.

Also:

- **Boating and Water Activity Supplies**
 - Life jackets, coolers, paddles, and oars selling for \$75 or less;
 - Recreational pool tubes, pool floats, inflatable chairs, and pool toys selling for \$35 or less;
 - safety flares selling for \$50 or less;
 - Water skis, wakeboards, kneeboards, and recreational inflatable tubes or floats capable of being towed selling for \$150 or less;
 - Paddleboards and surfboards selling for \$300 or less;
 - Canoes and kayaks selling for \$500 or less; and o Snorkels, goggles, and swimming masks selling for \$25 or less.
- **Camping Supplies**
 - Tents selling for \$200 or less;
 - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs selling for \$50 or less; and
 - Camping lanterns or flashlights selling for \$30 or less.
- **Fishing Supplies**
 - Rods and reels selling for \$75 or less, if sold individually, or selling for \$150 or less if sold as a set;
 - Tackle boxes or bags selling for \$30 or less; and
 - Bait or fishing tackle selling for \$5 or less, if sold per item, or selling for \$10 or less if multiple items are sold together.
- **General Outdoor Supplies**
 - Sunscreen or insect repellent selling for less than \$15 or less;
 - Sunglasses selling for \$100 or less;
 - Binoculars selling for \$200 or less;
 - Water bottles selling for \$30 or less;
 - Hydration packs selling for \$50 or less;
 - Outdoor gas or charcoal grills selling for \$250 or less;
 - Bicycle helmets selling for \$50 or less; and
 - Bicycles selling for \$500 or less.
- **Residential Pool Supplies**
 - Individual residential pool and spa replacement parts, nets, filters, lights, and covers selling for \$100 or less; and

- Residential pool and spa chemicals purchased by an individual selling for \$150 or less.
- Children’s Athletic Equipment
 - A consumer product, selling for \$100 or less, that is designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when child engages in athletic activity.
- Children’s Toys
 - A consumer product, selling for \$75 or less, designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when the child play.

Skilled Worker “Tool Time” Sales Tax Holiday

September 2-8, 2023

Exempt Items are:

- Hand tools selling for \$50 or less;
- Power tools selling for \$300 or less;
- Power tool batteries selling for \$150 or less;
- Work gloves selling for \$25 or less;
- Safety glasses selling for \$50 or less;
- Protective coveralls selling for \$50 or less;
- Work boots selling for \$175 or less;
- Tool belts selling for \$100 or less;
- Duffle/tote bags selling for \$50 or less;
- Tool boxes selling for \$75 or less;
- Tool boxes for vehicles selling for \$300 or less;
- Industry text books and code books selling for \$125 or less;
- Electrical voltage and testing equipment selling for \$100 or less;
- LED flashlights selling for \$50 or less;
- Shop lights selling for \$100 or less;
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment selling for \$150 or less;
- Shovels selling for \$50 or less;
- Rakes selling for \$50 or less;
- Hard hats and other head protection selling for \$100 or less;
- Hearing protection items selling for \$75 or less;
- Ladders selling for \$250 or less;
- Fuel cans selling for \$50 or less; and
- High visibility safety vest selling for \$30 or less.