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:
  o Bags of dry dog or cat food weighing 50 or fewer pounds with a sales price of $100 or less per bag;
  o 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;
  o Over-the-counter pet medications selling for $100 or less;
  o Portable kennels or pet carriers selling for $100 or less;
  o Manual can openers selling for $15 or less;
  o Leashes, collars, and muzzles selling for $20 or less;
  o Collapsible or travel-size food or water bowls selling for $15 or less;
  o Cat litter weighing 25 or fewer pounds and selling for $25 or less;
  o Cat litter pans selling for $15 or less; o Pet waste disposal bags selling for $15 or less;
  o Pet pads selling for $20 or less per box; o Hamster or rabbit substrate selling for $15 or less; and
  o Pet beds selling for $40 or less.
• Common household consumable items selling for $30 or less.
  o The following laundry detergent and supplies: powder, liquid, or pod detergent, fabric softener, dryer sheets, stain removers, and bleach;
  o Toilet paper;
  o Paper towels;
  o Paper napkins and tissues;
  o Facial tissues;
  o Hand soap, bar soap and body wash;
  o Sunscreen and sunblock;
  o Dish soap and detergents, including powder, liquid, or pod detergents or rinse agents that can be used in dishwashers;
  o Cleaning or disinfecting wipes and sprays;
  o Hand sanitizer; and
  o 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
  o Life jackets, coolers, paddles, and oars selling for $75 or less;
  o Recreational pool tubes, pool floats, inflatable chairs, and pool toys selling for $35 or less;
  o Safety flares selling for $50 or less;
  o Water skis, wakeboards, kneeboards, and recreational inflatable tubes or floats capable of being towed selling for $150 or less;
  o Paddleboards and surfboards selling for $300 or less;
  o Canoes and kayaks selling for $500 or less; and
  o Snorkels, goggles, and swimming masks selling for $25 or less.
• Camping Supplies
  o Tents selling for $200 or less;
  o Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs selling for $50 or less; and
  o Camping lanterns or flashlights selling for $30 or less.
• Fishing Supplies
  o Rods and reels selling for $75 or less, if sold individually, or selling for $150 or less if sold as a set;
  o Tackle boxes or bags selling for $30 or less; and
  o 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
  o Sunscreen or insect repellant selling for less than $15 or less;
  o Sunglasses selling for $100 or less;
  o Binoculars selling for $200 or less;
  o Water bottles selling for $30 or less;
  o Hydration packs selling for $50 or less;
  o Outdoor gas or charcoal grills selling for $250 or less;
  o Bicycle helmets selling for $50 or less; and
  o Bicycles selling for $500 or less.
• Residential Pool Supplies
  o 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.

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**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.