

SUMMARY OF CURRENT STATE SALES TAX HOLIDAY ON CLOTHING, FOOTWEAR AND OTHER ITEMS

STATE	DATES	APPLICATION	EXCLUSIONS	LOCAL TAXES	AUTHORITY and EFFECTIVE DATE
Alabama	1 st Friday, Saturday and Sunday of August each year (August 3 – 5, 2007)	Clothing and footwear costing \$100 or less, school supplies (including textbooks) costing up to \$50 per item; books costing \$30 or less; and a single purchase of computers, computer software, and school computer supplies costing \$750 or less	Accessories and athletic or protective equipment;	Counties may opt in	Act 574, Laws 2006 (not codified)
Connecticut	Third Sunday in August through the next Saturday each year (August 19 - 25, 2007)	Clothing and footwear costing less than \$300	Special athletic or protective clothing or footwear, and jewelry, handbags, luggage, umbrellas, wallets, watches and similar items	N/A – no local taxes	§12-407e
District of Columbia	First Saturday in August through 2 nd Sunday in August each year (August 4 – 12, 2007)	Clothing, shoes, accessory items, and school supplies costing \$100 or less	skis, swim fins, roller blades, and roller-skates	N/A	§47-2005(32A)(A)(i)
District of Columbia	Fourth Friday in November through 1 st Sunday in December each year (November 30 – December 2, 2007)	Clothing, shoes, and accessory items costing \$100 or less	skis, swim fins, roller blades, and roller-skates	N/A	§47-2005(32A)(A)(ii)
Florida	August 4 – 13, 2007	Books, clothing and footwear, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, costing \$50 or less; School supplies costing \$10 or less	briefcases, suitcases, and other garment bags	Follow state exemptions	SB1456 approved by Gov 6/15/07

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Florida	June 1 – 12, 2007	Hurricane readiness supplies: portable self-powered light sources costing \$20 or less; portable self-powered radios, two-way radios, or weatherband radios costing \$75 or less; tarpaulins or other flexible waterproof sheeting costing \$50 or less; ground anchor systems or tie-down kits costing \$50 or less; gas or diesel fuel tanks costing \$25 or less; AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries costing \$30 or less; cell phone batteries costing \$60 or less or cell phone chargers costing \$40 or less; nonelectric food storage coolers costing \$30 or less; portable generators costing \$1,000 or less; storm shutters costing \$200 or less; carbon monoxide detectors costing \$75 or less; or blue ice costing \$10 or less	automobile and boat batteries	Follow state exemptions	HB211 signed by Governor 4/30/07;

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Georgia	August 2 – August 5, 2007 for clothing, school supplies, computers and software;	Clothing and footwear costing \$100 or less; school supplies and children’s books costing \$20 or less; a single purchase of computers, related accessories and non-game software for nonbusiness use totaling \$1,500 or less	Accessories (including jewelry, handbags, umbrellas, eyewear, watches, and watchbands); computer furniture; computer systems, devices, software or peripherals designed or intended primarily for recreational use;	Follow state tax exemptions. (§48-8-82)	HB 128 signed by Gov 5/22/07; amended §48-8-3(75)(A)
Georgia	October 4 – 7, 2007	Energy Star qualifying dishwashers, clothes washers, air conditioners, ceiling fans, fluorescent light bulbs, dehumidifiers, programmable thermostats, refrigerators, doors, and windows for noncommercial home or personal use with a sales price of \$1500 or less	Purchases for trade or business use	Follow state tax exemptions. (§48-8-82)	HB 128 signed by Gov 5/22/07; amended §48-8-3(82)(A)
Iowa	1 st Friday and Saturday of August each year (August 3 and 4, 2007)	Clothing and footwear costing less than \$100.	Special athletic or protective footwear or clothing, and accessories (including jewelry, luggage, purses, umbrellas, wallets and watches)	Follow state tax exemptions	§423.3(68)
Louisiana	1 st Friday and Saturday of August each year (August 3 and 4, 2007)	First \$2500 of merchandise purchased by consumers	meals and vehicles	Not clear--TBD	SB 3 signed by Governor 7/6/07 (amends §47:305.54)

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Louisiana	Last weekend (Saturday and Sunday) in May each year	First \$1500 of hurricane preparedness items or supplies (portable self-powered light source; portable self-powered radio, 2-way radio, or weatherband radio; tarpaulin; ground anchor system or tie-down kit; gas or diesel fuel tank; package of AAA-, AA-, C-, D-cell, 6- or 9-volt batteries; cell phone battery and cell phone charger; nonelectric food storage cooler; portable generator to provide light or communications or preserve food; storm shutter device; carbon monoxide detector; blue ice)	automobile and boat batteries		HB 225 signed by Governor 7/12/07 (adds new §47:305.56)
Massachusetts	August 11 – 12, 2007	All merchandise costing \$2500 or less	Purchases for business use, tobacco products, telecommunications, meals; prior sales and layaways	N/A – no local taxes	H 2876 passed House 7/26/07; Senate 7/31/07; signed by Gov 8/2/07
Missouri	1 st Friday, Saturday and Sunday in August each year (August 3 – 5, 2007)	Clothing and footwear costing \$100 or less, school supplies not to exceed \$50 per purchase, software costing \$350 or less and PCs or peripheral devices up to \$3500.	Watches, jewelry, handbags, umbrellas, scarves, ties, or belt buckles; CD players, sporting equipment, telephones, copiers, or other office equipment; any item not for personal use	Locals can opt out	§144.049

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New Mexico	1 st Friday, Saturday and Sunday in August each year (August 3 – 5, 2007)	Clothing and footwear less than \$100, computers \$1000 and less, computer accessories \$500 and less, and school supplies up to \$15 (backpacks, bookbags, calculators and globes up to \$100)	Special athletic or protective footwear or clothing , and accessories (including jewelry, handbags, luggage, umbrellas, wallets, watches and similar items worn)	Follow state tax exemptions	§7-9-95; FYI-203
North Carolina	1 st Friday, Saturday, and Sunday of August each year (August 3 – 5, 2007)	Clothing, footwear, and school supplies costing \$100 or less; computers costing \$3,500 or less, computer supplies costing \$250 or less, and sports or recreational equipment \$50 or less	Accessories, protective equipment, furniture, and purchases for business use	Follow this state tax exemption, §105-467(b).	§105-164.13C
Oklahoma	1 st Friday, Saturday, and Sunday of August each year (August 3 – 5, 2007)	Clothing or footwear costing less than \$100.	athletic or protective footwear or clothing and accessories (jewelry, handbags, luggage, umbrellas, wallets, watches)	Follow state tax exemptions (Title 68, §2701(F))	Title 68, §1357.10 (SB 861, signed by Gov 5/16/07)
South Carolina	1 st Friday, Saturday and Sunday of August each year (August 3 – 5, 2007)	Clothing, footwear and some accessories, school supplies, computers, printers and printer supplies and software. Bed and bath linens, shower curtains, bath mats, and pillows	Watches, jewelry, cosmetics, eyewear, wallets, and furniture, layaways, and purchases for business use.	Follow state tax exemptions	§12-36-2120(57)

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Tennessee	1 st Friday, Saturday and Sunday of August each year (August 3 – 5, 2007); April 27 – 29, 2007; and March 21 – 23, 2008	Clothing (including footwear), school supplies, costing \$100 or less; school art supplies costing \$100 or less; computers costing \$1,500 or less	Computer software, accessories, athletic or protective equipment, and purchases for business use	Follow state exemption (will be reimbursed)	§67-6-393, HB 4048 (6/27/06), SB 616 signed by Gov 6/27/07 and SB 568 signed by Gov 6/28/07;
Texas	3 rd Friday, Saturday and Sunday of August each year (August 17 – 19, 2007)	Clothing and footwear costing less than \$100 and school backpacks costing less than \$100	Special athletic or protective clothing or footwear, and accessories (including jewelry, purses, luggage, umbrellas, wallets and watches)	Follow state tax exemptions	§151.326 and §151.327, as amended and added by HB 3319
Texas	The last Saturday – Monday in May (Memorial Day weekend) each year, starting in 2008	Energy Star qualified air conditioners costing \$6,000 or less, clothes washers, ceiling fans, dehumidifiers, dishwashers, incandescent or fluorescent light bulbs, programmable thermostats, and refrigerators costing \$2,000 or less.		Follow state exemptions	HB 3693 signed by Gov 6/15/07 (§16 of Bill adds §151.333 to Tax Code);
Virginia	1 st Friday, Saturday and Sunday in August each year (August 3 – 5, 2007)	Clothing and footwear costing \$100 or less, school supplies costing \$20 or less	No exclusions provided (Note: retailers may opt to absorb the tax on all other merchandise during this period)	Follows state exemptions	§58.1-611.2

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Virginia	May 25 – 31, 2008 – 2012 (No Holiday in 2007)	Hurricane preparedness equipment (portable generators costing \$1,000 or less; blue ice, carbon monoxide detectors, cell phone batteries, cell phone chargers, gas or diesel fuel tanks, nonelectric food storage coolers, portable self-powered light sources, portable self-powered radios, two-way radios, weather band radios, storm shutter devices, tarpaulins or other flexible waterproof sheeting, ground anchor systems or tie down kits, and packages of AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt batteries)	automobile and boat batteries all items other than portable generators are limited to those items costing \$60 or less	Follows state exemptions	SB 1167 added new §58.1-611.3
Virginia	Friday before the 2 nd Monday of October through the 2 nd Monday of October each year through 2011 (October 5 – 8, 2007)	Energy Star qualified dishwashers, clothes washers, air conditioners, ceiling fans, compact fluorescent light bulbs, dehumidifiers, programmable thermostats, and refrigerators costing \$2,500 or less for noncommercial home or personal use	No exclusions provided (Note: retailers may opt to absorb the tax on all other merchandise during this period)	Follows state exemptions	HB1678 and SB867 added new §58.1-609.1(18)