

# TAX FREE SHOPPING LIST

## *school supplies and technology*



### *exempt*

- Computer hardware service contracts sold in conjunction with computers
- Computer software
- Computer software service contracts sold in conjunction with computer software
- Computer software service contracts when the true object of the contract is to obtain computer software updates during the contract period
- Computers\* (computer parts and accessories such as computer monitors, keyboards and scanners, when not sold in conjunction with a central processing unit (CPU), are taxable)
- Daily planners or organizers when used by school children as a school supply

- Personal Digital Assistants or PDAs (PDAs are hand-held computers used as daily planners. Please note that the exemption does not apply to cell phones with a PDA, computer applications or similar components.)
- Printer supplies (replaceable ink cartridges used in printers are exempt from tax as "printer supplies")
- Printers (replacement parts are taxable)
- School supplies\* including, but not limited to: pens, pencils, paper, binders, notebooks, books, blue books, bookbags, lunchboxes, musical instruments and calculators (school office and janitorial supplies are taxable)
- School uniforms

\*For examples of devices that are not considered computers and clarification of school supplies, please see our Frequently Asked Questions document at [dor.sc.gov/taxfreeweekend](http://dor.sc.gov/taxfreeweekend).

### *not exempt*

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| Backpacks for hiking and camping (only bookbags for school are exempt)  | computer software, printers, and printer supplies are exempt)   | Hobby equipment, supplies and toys  |
| Cameras   | Daily planners or organizers (whether or not such include a calculator) when not used by school children as a school supply | Music players   |
| Cell phones   | Digital cameras   | Music tapes, records and CDs  |
| Computer parts (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, | Digital music players   | Paper products that are not school supplies (gift wrap, greeting cards, paper towels, etc.) |
|   | Glasses   | Printer replacement parts (printers are exempt)   |
|   | Gift wrapping paper   | School office and janitorial supplies   |
|   | Greeting cards  | Smartphones   |

The following items are not exempt: 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.

