

# 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*

Backpacks for hiking and camping (only bookbags for school are exempt)  
Cameras  
Cell phones  
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,

computer software, printers, and printer supplies are exempt)  
Daily planners or organizers (whether or not such include a calculator) when not used by school children as a school supply  
Digital cameras  
Digital music players  
Glasses  
Gift wrapping paper  
Greeting cards

Hobby equipment, supplies and toys  
Music players  
Music tapes, records and CDs  
Paper products that are not school supplies (gift wrap, greeting cards, paper towels, etc.)  
Printer replacement parts (printers are exempt)  
School office and janitorial supplies  
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.

