

# bed & bath

This list includes examples and is not comprehensive.  
See Code Section 12-36-2120(57) and SC Revenue Ruling #19-4 for more details.

[dor.sc.gov/taxfreeweekend](http://dor.sc.gov/taxfreeweekend)

## *exempt*

New and used bed and bath supplies are tax free, including:

- Bath mats and rugs
- Bed skirts and dust ruffles
- Bed spreads, duvets, and comforters
- Blankets and throws
- Mattress pads and toppers
- Pillow cases and shams
- Pillows (all types)
- Sheets and sheet sets
- Shower curtains and liners
- Towels (all types and sizes)
- Washcloths

## *not exempt*

Items used in a trade or business are not exempt. Some other examples of non-exempt items are:

- |                            |   |                   |
|----------------------------|---|-------------------|
| Bathroom accessories       | Shower curtain hooks, rings, and rods                     | Toilet paper      |
| Cookware                   | Sleeping bags   | Wastebaskets      |
| Furniture                  | Stereo equipment  | Window treatments |
| Hardware and tools         | Table cloths, placemats, napkins and other table supplies |                   |
| Mattresses and box springs |   |                   |
| Paper towels               |   |                   |

