

clothing & accessories

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

exempt

New and used clothing and footwear is tax free, including:

Accessories

- Belts and suspenders
- Hair accessories
- Hats and caps
- Purses and handbags
- Neckties and bow ties

Activewear

- Exercise clothing
- Athletic uniforms
- Leotards and tights
- Hunting and ski clothing
- Swimwear

Everyday

- Dresses and skirts
- Leggings
- Pants, jeans, and shorts
- Shirts and blouses
- Sleepwear
- Socks and underwear
- Suits and blazers
- Sweaters and sweatshirts

Footwear

All shoes, including:

- Cleats
- Dance shoes
- Rain boots
- Orthopedic shoes
- Skates
- Slippers

Outerwear

- Coats (all types)
- Earmuffs
- Gloves and mittens
- Rainwear (raincoats, umbrellas, etc.)
- Scarves
- Vests

Specialty

- Aprons
- Bibs
- Bridal gowns and veils
- Costumes
- Diapers
- Formal wear (gowns, tuxedos, etc.)
- Graduation caps and gowns
- Uniforms (band, scouts, school, sports)

not exempt

Clothing or footwear that is rented or is used in a trade or business is not exempt. Some other examples of non-exempt items are:

Backpacks not used for school
Briefcases
Change purses and wallets
Cosmetics
Glasses and sunglasses

Jewelry
Protective and safety masks and goggles (athletic, sport, or for work)
Safety equipment

Sports equipment (baseball mitts, helmets, life jackets and vests, mouth guards, pads, etc.)
Watches and bands

