



computers & technology

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 computers, computer accessories, and other technology are exempt, including:

- Computers
- Computer parts and accessories (i.e. monitors, keyboards, and scanners) when sold as a package with a computer
- Computer software and service contracts (sold with software)
- Printers
- Printer supplies, including replaceable ink cartridges

Not all devices that function similarly to computers, like smartphones, are exempt. For examples of devices that are not considered computers, see the FAQs at dor.sc.gov/taxfreeweekend.

not exempt

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

- Cameras
- Cell phones and smartphones
- eReaders
- Music and video players
- Replacement parts
- Video game consoles

