



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #23-7

SUBJECT: Sales Tax Holiday Dates for 2023 and List of Exempt and Non-Exempt Items

DATE: July 5, 2023

REFERENCE: S.C. Code Ann. Section 12-36-2120(57) (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

SALES TAX HOLIDAY DATES FOR 2023

Code Section 12-36-2120(57) provides for an annual three-day (72-hour) sales tax holiday for eligible sales taking place the first Friday in August through midnight the following Sunday night. This year, the sales tax holiday period is from 12:01 a.m. Friday, August 4, 2023 through midnight Sunday, August 6, 2023.

HIGHLIGHTS OF SALES TAX HOLIDAY

The sales tax holiday allows resident and nonresident shoppers an opportunity to purchase certain items specified by statute free of South Carolina's 6% State sales and use tax and free of any local sales and use taxes collected by the Department on behalf of local jurisdictions. The sales tax holiday applies to eligible items purchased online or in store for use by any age (from infant to senior citizen), to new or used items, and to items of any dollar amount.

The following items may be purchased tax free during the sales tax holiday:

- clothing (including custom-made clothes) and clothing accessories
- footwear
- school supplies used in the classroom or at home for school assignments (whether purchased or leased)
- computers, computer software, printers, and printer supplies (whether purchased or leased)
- certain bed and bath supplies

The following items are specifically not exempt during the sales tax holiday by law:

- items for use in a trade or business
- clothing or footwear rentals (e.g., tuxedo rentals, bowling shoe rentals)
- watches
- eyewear (prescription or nonprescription)
- jewelry
- cosmetics
- wallets
- furniture
- items placed on layaway or similar deferred payment and delivery plan

LIST OF EXEMPT ITEMS AND TAXABLE ITEMS – LIST ATTACHED

A two page list of items exempt from the tax, and items not exempt from the tax (taxable), during the sales tax holiday is attached. This list provides examples of items by category; it is not an all-inclusive list.

ADDITIONAL INFORMATION AND GUIDANCE

For more information, see [SC Revenue Ruling #19-4](#) which addresses frequently asked sales tax holiday questions from retailers and individuals. Questions addressed include what are “school supplies” for purposes of the sales tax holiday; how does the exemption apply to “computer supplies;” what time zone determines the authorized time period for the sales tax holiday; can a retailer “opt out” of the sales tax holiday; when is the “sale date” of an eligible item deemed to occur; how does the exemption apply to exchanges and rain checks; and the application of the sales tax holiday exemption to uniforms, clothing, and footwear purchased by a person to wear for work.

SOUTH CAROLINA SALES TAX HOLIDAY

Examples of Exempt and Taxable Items (Not All Inclusive)

(See Code Section 12-36-2120(57) and SC Revenue Ruling #19-4.)

I. CLOTHING and CLOTHING ACCESSORIES		
The tax holiday applies to purchases of new or used clothing and clothing accessories for use by any age and of any dollar amount. It does not apply to clothing and accessories used in a trade or business or rented.		
Examples of Exempt Items		
<ul style="list-style-type: none"> ◆ Everyday <ul style="list-style-type: none"> Belts & suspenders Dresses & skirts Leggings Neckties & scarves Pants, jeans & shorts Shirts & blouses Suits & blazers Sweaters & sweatshirts ◆ Outer Wear <ul style="list-style-type: none"> Coats (all types) Ear muffs Gloves & mittens Hats & caps Rainwear & umbrellas Vests 	<ul style="list-style-type: none"> ◆ School Wear <ul style="list-style-type: none"> Graduation caps & gowns Gym suits Uniforms (band, school & sports) ◆ Sleepwear ◆ Underwear <ul style="list-style-type: none"> Bras, panties, slips, & T-shirts Diapers (cloth & disposable) Hosiery, socks & tights Incontinent underwear ◆ Sports/Exercise Wear <ul style="list-style-type: none"> Exercise clothing Gloves (batting & golf) Hunting & ski clothing Leotards Swim wear & water apparel 	<ul style="list-style-type: none"> ◆ Miscellaneous/Specialty <ul style="list-style-type: none"> Belt buckles Bibs Choir robes Costumes Fabric for custom clothing Formal wear Hair accessories & wigs Handkerchiefs Maternity clothing Pet coats & sweaters Pocketbooks & purses Scout uniforms Work uniforms purchased by the employee
Examples of Taxable Items		
<ul style="list-style-type: none"> ◆ Clothing Placed on Layaway ◆ Costume Rentals ◆ Formal Wear Rentals ◆ Safety Equipment (hard hats & ear protectors) ◆ Uniforms Purchased by Employers for Employees 	<ul style="list-style-type: none"> ◆ Sports Equipment <ul style="list-style-type: none"> Helmets (bicycle & football) Hockey & baseball mitts Protective wear (masks, mouth guards, knee pads & swim goggles) Life jackets 	<ul style="list-style-type: none"> ◆ Miscellaneous/Specialty <ul style="list-style-type: none"> Cosmetics Eyewear (contacts & glasses) Fitness tracking devices Jewelry Phone cases Wallets & billfolds Watchbands Watches & smartwatches

II. FOOTWEAR		
The tax holiday applies to purchases of new or used footwear for use by any age and of any dollar amount. It does not apply to footwear used in a trade or business or rented.		
Examples of Exempt Items		
<ul style="list-style-type: none"> ◆ Everyday <ul style="list-style-type: none"> Boots (cowboy & hunting) Flip flops Sandals Shoes (all types) Slippers 	<ul style="list-style-type: none"> ◆ Sports/Exercise <ul style="list-style-type: none"> Cleats Dance shoes (ballet & tap) Hiking shoes & boots Sports shoes (golf & bicycle) Ski boots 	<ul style="list-style-type: none"> ◆ Miscellaneous/Specialty <ul style="list-style-type: none"> Diabetic shoes Orthopedic shoes Rain boots & over shoes Skates (ice & in-line)
Examples of Taxable Items		
<ul style="list-style-type: none"> ◆ Bowling Shoe Rentals ◆ Shoes Placed on Layaway 	<ul style="list-style-type: none"> ◆ Footwear Accessories <ul style="list-style-type: none"> Shoe inserts Shoe laces 	<ul style="list-style-type: none"> ◆ Work/Safety Shoes Provided to Employees by the Employer

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III. SCHOOL SUPPLIES

The tax holiday applies to purchases of “school supplies” used in the classroom or at home for school assignments of any dollar amount, whether purchased or leased.

Examples of Exempt Items

<ul style="list-style-type: none"> ◆ Art Supplies ◆ Book Bags & Backpacks ◆ Binders ◆ Books ◆ Calculators ◆ Calendars ◆ Compasses & Protractors ◆ Computer Bags ◆ Computer Supplies (earbuds, headphones, stylus & flash drives) 	<ul style="list-style-type: none"> ◆ Crayons ◆ Erasers ◆ Folders ◆ Glue & Glue Sticks ◆ Highlighters ◆ Index Cards ◆ Lunchboxes ◆ Markers ◆ Music Instruments Used for School Assignments (including rentals) 	<ul style="list-style-type: none"> ◆ Music Supplies (sheet music) ◆ Notebooks ◆ Paper (typing, graph, construction & poster board) ◆ Pencil Sharpeners ◆ Pencils & Pencil Cases ◆ Pens ◆ Rulers ◆ Scissors ◆ Stapler & Staples ◆ Tape
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Examples of Taxable Items

<ul style="list-style-type: none"> ◆ Backpacks for camping ◆ Batteries ◆ Bicycles ◆ Briefcases ◆ Cleaning Supplies 	<ul style="list-style-type: none"> ◆ Clocks ◆ Dorm Supplies (housewares, refrigerator & toiletries) ◆ Furniture (desks & bookcases) ◆ Hand Sanitizers & Tissues 	<ul style="list-style-type: none"> ◆ Office Supplies ◆ Smartphones & Cell Phones ◆ Stationery ◆ Strollers & Car Seats ◆ Toys
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IV. COMPUTERS, COMPUTER SOFTWARE, PRINTERS, AND PRINTER SUPPLIES

The tax holiday applies to computers, computer software, printers, and printer supplies of any dollar amount, whether purchased or leased. It does not apply to items used in a trade or business.

Examples of Exempt Items

<ul style="list-style-type: none"> ◆ Computers & Computer Software Computer supplies (monitor, keyboard, mouse, & speakers) when sold as a package with a central processing unit (CPU) Laptop, desktop, or tablet computer systems having a CPU Warranty and service agreements 	<ul style="list-style-type: none"> ◆ Printers & Printer Supplies Cartridges Printers Printer Inks Printer Papers Toners
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Examples of Taxable Items

<ul style="list-style-type: none"> ◆ Computer Supplies Sold Separately (mouse & keyboard) for Business Use (see “school supply” examples of exempt items) ◆ Computers Used in a Business 	<ul style="list-style-type: none"> ◆ E-readers ◆ Music & Video Players ◆ Phone Chargers ◆ Replacement Parts 	<ul style="list-style-type: none"> ◆ Scanners ◆ Smartphones & Phones ◆ Televisions ◆ Video Game Consoles
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V. BED AND BATH SUPPLIES

The tax holiday applies to bed and bath supplies for use by any age and of any dollar amount. It does not apply to items used in a trade or business.

Examples of Exempt Items

<ul style="list-style-type: none"> ◆ Bath Mats & rugs Shower curtains & liners Towels & wash cloths (bath, beach, kitchen & sport towels) 	<ul style="list-style-type: none"> ◆ Bedding Bed skirts Bed spreads & comforters Blankets & throws Bumper pads & crib linens Mattress pads & toppers Pillows (all types) Sheets & pillow cases
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Examples of Taxable Items

<ul style="list-style-type: none"> ◆ Bath (Miscellaneous) Accessories (soap dish, towel holder, shower curtain rings & rod) Cleaning supplies Toiletries Trashcans 	<ul style="list-style-type: none"> ◆ Bed (Miscellaneous) Dorm items (ironing boards, rugs, clothes racks, hangers, storage containers & lamps) Furniture (bed frames, cribs & chairs) Mattresses & box springs Sleeping bags Window treatments
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