

# 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](http://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