



item overview

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

exempt

Generally, exempt items include school supplies used for school assignments, apparel, electronics, and bed and bath items. Items can be purchased new or used and are exempt regardless of price. Exempt items include:

- Art supplies for school
- Athletic uniforms
- Backpacks
- Bedding
- Blankets
- Coats and jackets
- Clothing
- Computers
- Computer parts and accessories when sold as a package with a computer
- Diapers
- Earbuds and headphones
- Flash drives
- Gloves and mittens
- Musical instruments for school
- Pillows
- Printers and printer supplies
- Purses and handbags
- School supplies
- Shoes and footwear
- Sleepwear
- Socks and underwear
- Towels
- Uniforms (band, scouts, school, sports)

not exempt

The following items are not exempt: Any rented clothing or footwear; any item (whether sold or leased) used in a trade or business; any item placed on layaway or similar deferred payment and delivery plan. Some other examples of non-exempt items are:

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|------------------------------|----------------------------|---|
| Briefcases and wallets | Cosmetics | Office supplies |
| Cameras | eReaders | Sports equipment |
| Cell phones and smartphones | Furniture | (baseball mitts, helmets, life jackets and vests, mouth guards, pads, etc.) |
| Cleaning supplies | Glasses and contacts | Video game consoles |
| Computers used in a business | Jewelry | |
| | Mattresses and box springs | |