

school supplies & technology

exempt

School supplies are items used in the classroom or at home for school assignments. These include, but are not limited to:

- Binders
- Blue books
- Books
- Bookbags
- Calculators
- Daily planners or organizers
- Highlighters
- Lunchboxes
- Musical instruments
- Notebooks
- Paper
- Pencils
- Pens
- School uniforms
- Sport uniforms

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.

- 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 in conjunction with software)
- Printer supplies, including replaceable ink cartridges
- Printers

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.

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| Backpacks not used for school | Daily planners or organizers not used as a school supply | wrap, greeting cards, paper towels, etc.) |
| Cameras | Digital cameras | Printer replacement parts (printers are exempt) |
| Cell phones | Glasses | School office and janitorial supplies |
| Computer parts and accessories (i.e. monitors, keyboards, and scanners) when not sold in conjunction with a computer | Hobby equipment, supplies, and toys | Smartphones |
| | Music players | Tapes, records, and CDs |
| | Paper products that are not school supplies (gift | |

