

# school supplies & technology

## exempt

*School supplies—items used in the classroom or at home for school assignments—are tax free, including:*

- Art supplies
- Binders and folders
- Books
- Bookbags
- Calculators
- Daily planners or organizers
- Glue, tape, staplers, staples
- Highlighters and markers
- Lunch boxes
- Musical instruments
- Notebooks and paper
- Pencils, sharpeners, erasers
- Pens
- School uniforms
- Scissors
- Sport uniforms

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

*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](http://dor.sc.gov/taxfreeweekend).*

## 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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|--|---|---|
| Backpacks not used for school  | Computers used in a business            | Office supplies   |
| Cameras  | eReaders                                | Paper products that are not school supplies (tissues, paper towels, etc.) |
| Cell phones and smartphones  | Glasses                                 | Replacement parts   |
| Computer supplies sold separately (i.e. monitors, keyboards, and scanners) | Hobby equipment, supplies, and toys     | Video game consoles   |
|  | Music and video players                 |   |
|  | Musical instruments not used for school |   |

