

# school supplies

## *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

## *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:*

Backpacks not used for school  
Glasses  
Hobby equipment, supplies, and toys

Musical instruments not used for school  
Office supplies

Paper products that are not school supplies (tissues, paper towels, etc.)

