

computers & technology

exempt

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.

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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| Cameras | eReaders | Video game consoles |
| Cell phones and smartphones | Music and video players | |
| | Replacement parts | |

