SC TAX FREE WEEKEND
IN-STORE AND ONLINE
DOR.SC.GOV/TAXFREEWEEKEND

Item overview

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

dor.sc.gov/taxfreeweekend

exempt

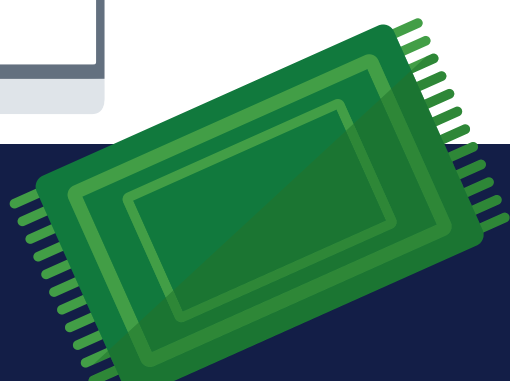
Generally, exempt items include school supplies used for school assignments, apparel, electronics, and bed and bath items. Items can be purchased new or used and are exempt regardless of price. Exempt items include:

- ☐ 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:

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



SOUTH CAROLINA DOR DEPARTMENT OF REVENUE