

bed & bath

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

New and used bed and bath supplies are tax free, including:

- Bath mats and rugs
- Bed skirts and dust ruffles
- Bed spreads, duvets, and comforters
- Blankets and throws
- Mattress pads and toppers
- Pillow cases and shams
- Pillows (all types)
- Sheets and sheet sets
- Shower curtains and liners
- Towels (all types and sizes)
- Washcloths

not exempt

Items used in a trade or business are not exempt. Some other examples of non-exempt items are:

- | | | |
|----------------------------|---|-------------------|
| Bathroom accessories | Shower curtain hooks, rings, and rods | Toilet paper |
| Cookware | Sleeping bags | Wastebaskets |
| Furniture | Stereo equipment | Window treatments |
| Hardware and tools | Table cloths, placemats, napkins and other table supplies | |
| Mattresses and box springs | | |
| Paper towels | | |

