



# school supplies

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

## exempt

*New and used 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
- Flashdrives
- Glue, tape, staplers, staples
- Headphones and earbuds
- Highlighters and markers
- Lunch boxes
- Musical instruments
- Notebooks and paper
- Pencils, sharpeners, erasers
- Pens
- Scissors
- Uniforms (band, scouts, school, sports)

## not exempt

*Items that are used in a trade or business or are not used for school assignments are not exempt. Some other examples of non-exempt items are:*

- |                                     |   |  |
|-------------------------------------|---|--|
| Cleaning supplies                   | Paper products that are not school supplies (tissues, paper towels) | Any of the above items not used for school assignments |
| Glasses                             |   |  |
| Hobby equipment, supplies, and toys |   |  |
| Office supplies                     |   |  |

