



# computers & technology

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 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 with software)
- Printers
- Printer supplies, including replaceable ink cartridges

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

## not exempt

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

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

