



2015 Back-to-School Sales Tax Holiday

August 7 through August 16, 2015

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories, and their taxable status during the tax-free period. The exemption applies to the **first \$750** of the sales price of a qualified item, **when purchased for noncommercial home or personal use.**

Examples of Exempt Computer Items:

- Cables (for computers)
- Car adaptors (for laptop computers)
- Central processing units (CPU)
- Compact disk drives
- Computer for noncommercial home or personal use
 - » Desktop
 - » Laptop
 - » Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
 - » Blank CDs
 - » Diskettes
- » Flash drives
- » Jump drives
- » Memory cards
- » Portable hard drives
- » Storage drives
- » Thumb drives
- » Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (built-in computers)
- Modems
- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including “all-in-one” models)
- RAM - random access memory
- Routers
- Scanners
- Software (nonrecreational)
 - » Antivirus
 - » Database
 - » Educational
 - » Financial
 - » Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

Examples of Taxable Computer Items:

- Batteries (regular)***
- Cases for electronic devices (including electronic reader covers)
- CDs/DVDs (music, voice, pre-recorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed/intended for recreation (games and toys)
- Copy machines and copier ink/toner
- Digital cameras
- Digital media receivers
- Fax machines - stand alone
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

“Personal computer” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

“Personal computer-related accessories” includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Computer-related accessories do not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

This exemption does **not** apply to sales of personal computers or computer-related accessories for use in a trade or business; or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

Note: *** Batteries for use in prosthetic or orthopedic appliances are already exempt from tax.