



# 2015 Back-to-School Sales Tax Holiday

## August 7 through August 16, 2015

The following is a list of school supplies and their taxable status during the tax-free period. No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**.

### Examples of Exempt School Supply Items:

- Binders
- Calculators
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper
- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors

### Examples of Taxable School Supply Items:

- Books that are not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper
- Staplers
- Staples

**“School supplies”** means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

This exemption does **not** apply to sales of school supplies in a theme park, entertainment complex, public lodging establishment, or airport.