

Missouri Sales Tax Holiday
August 2017
BACK TO SCHOOL

Summary

General Overview:

- The sales tax holiday will commence at 12:01 a.m. on **Friday, August 4, 2017** and concludes at midnight on **Sunday, August 6, 2017**.
- The holiday will provide sales tax relief on certain purchases of **school supplies, computers and clothing**.
- The exemptions are intended for individuals and their personal use. The exemptions do not apply to business purchases.
- The sales tax holiday applies to state tax. The Back-To-School sales tax holiday statute allows cities, counties and special tax districts to choose whether they will participate in the sales tax holiday. If a political subdivision is not presently participating in the holiday and wishes to participate, or vice-versa, it must enact an ordinance and provide that ordinance to the Department of Revenue not less than 45 days prior to the beginning date of the next sales tax holiday.
- If a local jurisdiction chooses not to participate in the sales tax holiday, the state's portion of the tax rate will remain exempt for the sale of qualifying sales tax holiday items.
- Additional information regarding the holiday can be found at:
<http://dor.mo.gov>

School Supplies Exemption:

- The exemption applies to school supplies **not to exceed \$50 per purchase** and graphing calculators **not to exceed \$150**. See the list of qualifying items below.
- School supplies shall also include **computer software** having a taxable value of **\$350 or less**.
- "School supplies" are defined as items normally used by students in a standard classroom for educational purposes, including but not limited to, textbooks, notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, graphing calculators, chalk, maps, and globes.

- The term “school supplies” shall not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers, or other office equipment, furniture, or fixtures.

Personal Computer and Peripheral Devices Exemption:

- The exemption applies to personal computers **not to exceed \$1,500** and computer peripheral devices **not to exceed \$1,500**. See the list of qualifying items below.
- “Personal computers” are defined as a laptop, desktop, or tower computer system which consists of a central processing unit, random access memory, a storage drive, a display monitor, and a keyboard and devices designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, sound card, or video card.

Clothing Exemption:

- The exemption applies to any article of clothing having a taxable value of **\$100 or less**. See the list of qualifying items below.
- “Clothing” is defined as any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall include but not be limited to cloth and other material used to make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to qualify for the exemption.
- The term “clothing” shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles.

QUALIFYING ITEMS

SCHOOL SUPPLIES:

- Art supplies
- Art razor knives (and replacement blades)
- Backpacks
- Binder clips
- Blank computer disks
- Book bags
- Card stock
- Chalk
- Crayons
- Dry erase markers

- File folders
- Graphing calculators (**\$150 or less per item**)
- Globes
- Glue
- Handheld calculators
- Index divider tabs
- Index dividers
- Inkjet refills
- Journals
- Lunch boxes
- Magnetic note pads
- Maps
- Mini pocket packs with paper
- Musical instruments
- Note cards
- Notebooks
- Padlocks
- Paper
- Poster mounting putty
- Punches and stencils
- Push pins
- Rubber bands
- Rulers
- Scissors
- Staplers
- Staples
- Tape
- Textbooks
- Thumbtacks
- USB flash drives
- Writing instruments
- Writing tablets

COMPUTERS & COMPUTER PERIPHERAL DEVICES:

- Desktop computers
- Laptop computers
- Tower computer systems
- Compact disk drives
- Daughterboards
- Digitizers
- Disk drives
- Display monitors
- Keyboards
- Memory modules
- Microphones

- Modems
- Motherboards
- Mouse
- Multimedia speakers
- Printers that must be connected to a computer
- Random access memory
- Scanners
- Single user hardware
- Single user operating systems
- Soundcards
- Storage drives
- Tablet computers or iPads
- Video cards

CLOTHING:

- Belts
- Belts with buckles
- Cloth and other materials for making uniforms and other clothing
- Coats
- Diapers (cloth and disposable)
- Dresses
- Gloves
- Hats or caps
- House coats
- House slippers
- Jackets
- Leggings
- Pants
- Shirts
- Shorts
- Shoelaces
- Shoes or boots
- Socks
- Tights
- Undergarments

Guidelines:

Internet Purchases – Items purchased over the Internet qualify for the sales tax holiday exemption if the purchase of the qualifying item occurs during the sales tax holiday and the transaction is completed during the holiday. Delivery can occur after the holiday if the purchaser pays in full during the sales tax holiday.

Shipping and Handling Charges – The sales tax holiday thresholds include mandatory shipping and handling charges as a part of the total purchase price of holiday related items.

Ordered Items – Items ordered but not delivered until after the holiday qualify for the exemption if the purchase of the qualifying item occurs during the sales tax holiday and the transaction is completed during the holiday. Delivery can occur after the holiday if the purchaser pays in full during the sales tax holiday.

Exchanges – If a customer purchases an eligible item during a sales tax holiday, but later exchanges the item for another eligible item of equal or less value, no tax is due even if the exchange is made after the sales tax holiday.

Credits – If a customer purchases an eligible item during a sales tax holiday, but after the sales tax holiday returns the item and receives a credit toward the subsequent purchase of a different item, the purchase of that item does not qualify for the exemption even if it is an eligible item.