



# SALES TAX HOLIDAY

## School Supplies and School Art Supplies \$100 or Less

### When is the tax holiday?

- It begins the last Friday in July each year at 12:01 am and ends at 11:59 pm the following Sunday.

### Who can buy tax-exempt school supplies?

- Anyone (not just students) can buy school supplies that qualify.

### What's tax-exempt?

- School and art supplies with a purchase price of \$100 or less per item, such as binders, books, backpacks, crayons, paper, pens, pencils, and rulers, and art supplies such as glazes, clay, paints, drawing pads, and artist paintbrushes.
- Items that are normally sold together cannot be split up to stay beneath the \$100 threshold.
- More items are listed at [www.tntaxholiday.com](http://www.tntaxholiday.com)

### What's still taxable?

- School and art supplies individually priced at more than \$100.
- Items purchased for business or trade use.
- Please consult our spreadsheets at [www.tntaxholiday.com](http://www.tntaxholiday.com) for a more comprehensive list of items



### Questions?

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue)  
and click "Revenue Help."