Sales Tax Holiday

Tax Exempt Items for 2020

Tennessee Department of Revenue | July 2020
Overview

The tax-free holiday weekend focusing on clothing and other back-to-school items begins at 12:01 a.m. on Friday, July 31 and ends Sunday, August 2 at 11:59 p.m.

During this time, exempt items include:

- Clothing with a sales price of $200 or less per item
- School supplies with a sales price of $200 or less per item
- School art supplies with a sales price of $200 or less per item
- Electronic devices, including but not limited to, computers and televisions, with a sales price of $3,000 or less per item

The exemption does NOT to apply to items such as:

- Computer software
- Clothing accessories or equipment
- Protective equipment
- Sport or recreation equipment
- School instructional material
- Any item for use in a trade or business
- The lease or rental of any item
- Household appliances
## 2020 Exempt Items:

**Clothing - $200 or Less**

### Items include:

| General apparel | • Athletic  
|                | • Antique  
|                | • Baby  
|                | • Camp  
|                | • Choir and Alter  
|                | • Everyday  
|                | • Formal  
|                | • Leather  
|                | • Religious |
| **Dresses**          | • Bridal gowns and bridal veils  
|                     | • Casual Dresses  
|                     | • Prom Dresses  
|                     | • Slips  
|                     | • Summer Dresses  
|                     | • Work Dresses  
| **Jackets**         | • Coats  
|                     | • Lab coats  
|                     | • Ponchos  
|                     | • Raincoat  
|                     | • Shawls  
|                     | • Sport Coats  
|                     | • Windbreakers  
|                     | • Wraps  
|                     | • Vests (excluding hunting and water)  
| **Miscellaneous**   | • Aprons  
|                     | • Bandanas  
|                     | • Bathing suits and Swimsuits  
|                     | • Belts and Suspenders  
|                     | • Caps and hats  
|                     | • Clerical vestments  
|                     | • Costumes  
|                     | • Diapers (adult and infant)  
|                     | • Ear muffs  
|                     | • Gloves and mittens  
|                     | • Graduation caps and gowns for purchase  
|                     | • Neckwear (scarves, ties, bow ties, etc.)  
|                     | • Ski masks and ski suits  
|                     | • Suits  
|                     | • Tuxedos for purchase  
| **Pajamas and Undergarments** | • Bras  
|                     | • Corsets  
|                     | • Garters/garter belts  
|                     | • Girdles  
|                     | • Lingerie  
|                     | • Long johns  
|                     | • Nightgowns  
|                     | • Night shirts  
|                     | • Robes  
|                     | • Sleepwear  
|                     | • Underwear |
| Pants     | • Athletic shorts  
|          | • Athletic pants  
|          | • Coveralls  
|          | • Hosiery  
|          | • Jeans  
|          | • Joggers  
|          | • Leggings  
|          | • Overalls  
|          | • Shorts  
|          | • Slacks  
|          | • Skirts  
|          | • Sweatpants  
|          | • Tights  
|          | • Trousers  
| Shirts    | • Athletic tops  
|          | • Blouses  
|          | • Button downs  
|          | • Jerseys  
|          | • Leotards  
|          | • Sweatshirts  
|          | • Sweaters  
|          | • Tops  
|          | • T-shirts  
| Socks     | • Leg warmers  
|          | • Stockings  
| Shoes     | • Boots  
|          | • Galoshes  
|          | • Flip-flops  
|          | • Loafers  
|          | • Running shoes  
|          | • Sandals  
|          | • Shoe inserts  
|          | • Shoe Laces  
|          | • Slippers  
|          | • Sneakers  
|          | • Tennis shoes  
|          | • Walking shoes  
| Uniforms  | • Athletic  
|          | • Chef  
|          | • Non-Athletic  
|          | • School  
|          | • Scout  
School and Art Supplies - $200 or Less

**Items include:**

<table>
<thead>
<tr>
<th>Items</th>
<th>Items</th>
<th>Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Binders</td>
<td>Lunch boxes</td>
<td>Manila paper</td>
</tr>
<tr>
<td>Blackboard chalk</td>
<td>Markers</td>
<td>Colored paper</td>
</tr>
<tr>
<td>Books</td>
<td>Notebooks</td>
<td>Poster board</td>
</tr>
<tr>
<td>Backpacks and book bags</td>
<td>Pads</td>
<td>Construction paper</td>
</tr>
<tr>
<td>Calculators</td>
<td>Drawing</td>
<td>Pencils</td>
</tr>
<tr>
<td>Cellophane tape</td>
<td>Legal</td>
<td>Pencil boxes and pouches</td>
</tr>
<tr>
<td>Chalk</td>
<td>Sketching</td>
<td>Pencil sharpeners</td>
</tr>
<tr>
<td>Clay</td>
<td>Paint</td>
<td>Pens</td>
</tr>
<tr>
<td>Compasses</td>
<td>Acrylic</td>
<td>Protractors</td>
</tr>
<tr>
<td>Composition books</td>
<td>Tempera</td>
<td>Scissors</td>
</tr>
<tr>
<td>Crayons</td>
<td>Oil</td>
<td>Rulers</td>
</tr>
<tr>
<td>Erasers</td>
<td>Paintbrushes (artist)</td>
<td>Textbooks</td>
</tr>
<tr>
<td>Folders</td>
<td>Paper</td>
<td>Workbooks</td>
</tr>
<tr>
<td>Glazes</td>
<td>Loose leaf ruled notebook paper</td>
<td>Watercolors</td>
</tr>
<tr>
<td>Glue, paste, paste sticks</td>
<td>Copy paper</td>
<td>Workbooks</td>
</tr>
<tr>
<td>Highlighters</td>
<td>Graph paper</td>
<td>Writing Tablets</td>
</tr>
<tr>
<td>Index card boxes</td>
<td>Tracing paper</td>
<td></td>
</tr>
<tr>
<td>Index cards</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Electronic Devices - $3,000 or Less for Personal Use**

*Items include:*

<table>
<thead>
<tr>
<th>Audio devices</th>
<th>Pagers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cell phones</td>
<td>Personal digital assistants (PDAs)</td>
</tr>
<tr>
<td>Compact disc and cassette players</td>
<td>Portable digital assistants</td>
</tr>
<tr>
<td>Computers</td>
<td>Printers</td>
</tr>
<tr>
<td>Desktop computers</td>
<td>Radios</td>
</tr>
<tr>
<td>Digital Cameras</td>
<td>Scanners</td>
</tr>
<tr>
<td>Digital picture frames</td>
<td>Smart watches</td>
</tr>
<tr>
<td>DVD players</td>
<td>Speakers</td>
</tr>
<tr>
<td>Electronic readers</td>
<td>Tablets</td>
</tr>
<tr>
<td>Electronic schedulers</td>
<td>Televisions</td>
</tr>
<tr>
<td>Electronic record players and turntables</td>
<td>Video cameras</td>
</tr>
<tr>
<td>Keyboards</td>
<td>Video game consoles</td>
</tr>
<tr>
<td>Laptops</td>
<td>Wireless earbuds and headphones</td>
</tr>
<tr>
<td>Monitors</td>
<td>Or other similar items</td>
</tr>
<tr>
<td>Music players</td>
<td></td>
</tr>
</tbody>
</table>