



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

<i>Dresses</i>	<ul style="list-style-type: none"> • Bridal gowns and bridal veils • Casual Dresses • Prom Dresses • Slips • Summer Dresses • Work Dresses
<i>Jackets</i>	<ul style="list-style-type: none"> • Coats • Lab coats • Ponchos • Raincoat • Shawls • Sport Coats • Windbreakers • Wraps • Vests (excluding hunting and water)
<i>Miscellaneous</i>	<ul style="list-style-type: none"> • 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
<i>Pajamas and Undergarments</i>	<ul style="list-style-type: none"> • Bras • Corsets • Garters/garter belts • Girdles • Lingerie • Long johns • Nightgowns • Night shirts • Robes • Sleepwear • Underwear

<i>Pants</i>	<ul style="list-style-type: none"> • Athletic shorts • Athletic pants • Coveralls • Hosiery • Jeans • Joggers • Leggings • Overalls • Shorts • Slacks • Skirts • Sweatpants • Tights • Trousers
<i>Shirts</i>	<ul style="list-style-type: none"> • Athletic tops • Blouses • Button downs • Jerseys • Leotards • Sweatshirts • Sweaters • Tops • T-shirts
<i>Socks</i>	<ul style="list-style-type: none"> • Leg warmers • Stockings
<i>Shoes</i>	<ul style="list-style-type: none"> • Boots • Galoshes • Flip-flops • Loafers • Running shoes • Sandals • Shoe inserts • Shoe Laces • Slippers • Sneakers • Tennis shoes • Walking shoes
<i>Uniforms</i>	<ul style="list-style-type: none"> • Athletic • Chef • Non-Athletic • School • Scout

School and Art Supplies - \$200 or Less



Items include:

<ul style="list-style-type: none">• Binders• Blackboard chalk• Books• Backpacks and book bags• Calculators• Cellophane tape• Chalk• Clay• Compasses• Composition books• Crayons• Erasers• Folders• Glazes• Glue, paste, paste sticks• Highlighters• Index card boxes• Index cards	<ul style="list-style-type: none">• Lunch boxes• Markers• Notebooks• Pads<ul style="list-style-type: none">○ Drawing○ Legal○ Sketching• Paint<ul style="list-style-type: none">○ Acrylic○ Tempera○ Oil• Paintbrushes (artist)• Paper<ul style="list-style-type: none">○ Loose leaf ruled notebook paper○ Copy paper○ Graph paper○ Tracing paper	<ul style="list-style-type: none">○ Manila paper○ Colored paper○ Poster board○ Construction paper• Pencils• Pencil boxes and pouches• Pencil sharpeners• Pens• Protractors• Scissors• Rulers• Textbooks• Watercolors• Workbooks• Writing Tablets
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Electronic Devices - \$3,000 or Less for Personal Use



Items include:

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| <ul style="list-style-type: none">• Audio devices• Cell phones• Compact disc and cassette players• Computers• Desktop computers• Digital Cameras• Digital picture frames• DVD players• Electronic readers• Electronic schedulers• Electronic record players and turntables• Keyboards• Laptops• Monitors• Music players | <ul style="list-style-type: none">• Pagers• Personal digital assistants (PDAs)• Portable digital assistants• Printers• Radios• Scanners• Smart watches• Speakers• Tablets• Televisions• Video cameras• Video game consoles• Wireless earbuds and headphones• Or other similar items |
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