



Ohio's Sales Tax Holiday: August 7-9, 2015

- There is no limit on the quantity of items purchased.
- Merchandise bought for use in a trade or business is not eligible for the sales tax holiday.
- For a complete list of eligible items visit www.tax.ohio.gov.

Clothing - \$75.00 per item or less

Included Items	Items NOT Included
Includes, but is not limited to: shirts, blouses, sweaters, pants, shorts, skirts, dresses, underwear and uniforms (athletic and nonathletic). Shoes: shoe laces, insoles for shoes, sneakers, sandals, boots, overshoes, slippers, steel-toed shoes, socks and stockings. Outerwear: coats, jackets, rainwear, gloves, mittens, hats, caps and ear muffs. Swimwear: Bathing suits, bathing caps, beach capes and coats. Baby items: baby receiving blankets, diapers (children and adult), including disposable diapers and rubber pants. Other: belts, suspenders, neckties, scarves, aprons (household and shop), lab coats, formal wear, costumes and wedding apparel.	Clothing accessories or equipment: briefcases, cosmetics, umbrellas, jewelry, etc. Protective equipment: safety glasses, tool belts, breathing masks, etc. Sewing equipment and supplies: tape measures, patterns, sewing needles, fabric, etc. Sports or recreational equipment: ballet and tap shoes, cleated athletic shoes, gloves, etc. Belt buckles sold separately. Costume masks sold separately. Patches and emblems sold separately.

School Instructional Material - \$20.00 per item or less

Included Items
Includes <u>only</u> the following items: reference books, reference maps and globes, textbooks and workbooks.

School Supplies - \$20.00 per item or less

Included Items
Binders and folders: expandable, pocket, plastic and manila. Paper supplies: notebooks, loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, construction paper, legal pads, index cards, index card boxes, composition books and writing tablets. Writing supplies: pencils, pencil boxes, other school supply boxes, pens, crayons, erasers, pencil sharpeners, markers, highlighters and blackboard chalk. Glue: paste and paste sticks. Other: book bags; calculators, compasses, lunch boxes, protractors, rulers, scissors and cellophane tape.

Miscellaneous

- "Buy one, get one free" purchases cannot exceed the per item dollar amounts. For example, if a consumer buys one clothing item at \$80 and receives another item for free, the purchase would be subject to sales tax.
- Retailer discounts that reduce an eligible item to a price under the per item dollar amounts, will qualify as a tax free purchase. Discounts resulting from a manufacturer's coupon do not reduce the item's sale price for the purposes of determining if the item is tax free.
- The exemption does not apply to taxable services, such as alterations performed on clothing, or to any rental costs.
- Rebates do not reduce the sales price of an item for purposes of the sales tax holiday per item dollar amounts. If the price of the item before rebate exceeds the threshold, it is taxable.
- If a consumer buys an eligible item before the holiday period, but returns the item during the sales tax holiday period and receives credit on the purchase of a different item of eligible property, no sales tax is due on the sale of the new item. The retailer must provide the consumer credit for both the purchase price and sales tax paid on the item being returned.