

## Local Schools



TOP

# Back-To-School Sales Tax Holiday - IMPORTANT!

JULY 30TH 2013 BY DEE LOFLIN

Back-To-School Sales Tax Holiday - IMPORTANT!

*Written by  
Dee Loflin SMT Manager/Writer*

**State of Missouri** – The Back-to-School Sales Tax Holiday is this weekend! By state law, the sales tax holiday begins on the first Friday in August and continues through the following Sunday.

According to Section 144.049, RSMo, the tree-day tax holiday will begin at 12:01 a.m. Friday, August 2<sup>nd</sup> and runs through Sunday, August 4<sup>th</sup>.

Certain back-to-school purchases, such as school supplies, computers, clothing, and other necessary items ad defined by the statute will be exempt from sales tax.

*Not everyone* will participate so smart and check with retailer prior to your purchase. The sales tax holiday applies to state and local sales taxes when a local jurisdiction chooses to participate in the holiday.

**Stoddard County has elected not to participate this year.** The City of Bloomfield has elected not to participate this year as well. The state's portion of the tax rate (4.225%) will remain exempt for the sale.

Here is a link to the list of CITIES opting out:

<http://dor.mo.gov/business/sales/taxholiday/school/cities.php>

Here is a link to the list of COUNTIES opting out:

<http://dor.mo.gov/business/sales/taxholiday/school/counties.php>

Here is a link to the SPECIAL DISTRICTS opting out:

<http://dor.mo.gov/business/sales/taxholiday/school/districts.php>

The sales tax exemption is limited in some cases. Clothing must have a taxable value of \$100 or less, **school supplies can not exceed \$50 per purchase**, computer software up to \$350, personal computers not to exceed \$3,500 and computer peripheral devices not to exceed \$3,500.

### **Definition of Qualifying Items**

**Section 144.049, RSMo**, defines items exempt during the sales tax holiday as:

“Clothing” - 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 shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles.***

“School supplies” - any item 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, chalk, maps, and globes. **The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other office equipment, furniture, or fixtures.** School supplies shall also include computer software having a taxable value of three hundred fifty dollars or less.

“Personal computers” - 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, digitalizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, soundcard, or video card.

<https://showmetimes.com/Blogpost/updu/BackToSchool-Sales-Tax-Holiday--IMPORTANT>

[Go to post](#)

More from ShowMe Times:



SUBSCRIBE TO "LOCAL SCHOOLS"

**ShowMe Gold Sponsors**