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Missouri's 2023 Back-to-School tax-free Weekend Starts August 4, 2023

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Missouri's 2023 back-to-school tax-free weekend starts Aug. 4, 2023, includes supplies, clothes and diapers.

Are you ready for school? The back-to-school supplies are crowding aisles at many stores, especially Wal Mart in Dexter.

Certain back-to-school items, such as clothing, school supplies, and computers, are exempt from sales tax during the three-day period, and yes, even supplies like disposable diapers for infants.

The sales tax holiday begins at 12:01 a.m. on Aug. 4th; however not all cities participate in the Tax Free Weekend. Bloomfield, Cape Girardeau, Poplar Bluff, Marble Hill do not participate. City sales tax in these locations will still be collected on the sale of qualifying holiday items.

The sales tax exemption is limited to:

Clothing – any article having a taxable value of \$100 or less

School supplies – not to exceed \$50 per purchase

Computer software – taxable value of \$350 or less

Personal computers – not to exceed \$1,500

Computer peripheral devices – not to exceed \$1,500

Graphing calculators - not to exceed \$150

Qualifying Items

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

"Clothing" - any article of wearing apparel intended to be worn on or about the human body including, but not limited to, disposable diapers for infants or adults and footwear. 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; and

"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, a keyboard, and devices designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, sound card, or video card; and

"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, graphing 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 graphing calculators valued at \$150 or less and computer software having a taxable value of \$350 or less.

Section 144.049, RSMo, establishes a sales tax holiday effective during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following. Certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statute, are exempt from sales tax for this time period only.

The sales tax holiday applies to state and local sales taxes.

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