

Sales & Use Tax Monitor

Tax Reduction Strategies • Complete State-By-State Coverage • Compliance Solutions

10 Tax Holidays To Go Before End Of August

This is proving to be a busy summer like none *SUTM* has seen for state sales tax holidays – not even counting Ohio and Oklahoma, which are still sewing up details of their next no-tax hiatuses. So, vendors, make sure your systems are properly programmed.

Just take a look:

State	Next Holiday	Items Included
Connecticut	Aug. 21-27, 2005	Clothing and footwear costing \$300 or less/item
Georgia	Oct. 6-9, 2005	Energy efficient appliances and products for home use costing \$1,500 or less/item
Iowa	Aug. 5-6, 2005	Clothing and footwear costing \$100 or less/item
Massachusetts	Aug. 13, 2005	Items of tangible personal property bought at retail for personal use for \$2,500 or less each
Missouri	Aug. 5-7, 2005	Clothing and footwear costing \$100 or less/ item; school supplies costing \$50 or less/item; personal computers or peripherals costing \$3,500 or less/device; software costing \$350 or less/package

New Mexico	Aug. 5-7, 2005	Clothing and footwear costing \$110 or less/item; personal computers costing \$1,000 or less; computer accessories costing \$500 or less/item; school supplies
New York	Aug. 30-Sept. 5, 2005	Clothing and footwear costing less than \$110
North Carolina	Aug. 5-7, 2005	Clothing, footwear and school supplies costing \$100 or less/item; sports-related clothing costing \$50 or less/item; computers costing \$3,500 or less
South Carolina	Aug. 5-7, 2005	Clothing and footwear; school supplies; computers, peripherals, and software; and bed and bath linens
Texas	Aug. 5-7, 2005	Clothing and footwear costing \$100 or less/item

Sources: Vertex Inc., *SUTM* research and analysis. **Notes:** Cities and counties in Missouri can opt out of the state holiday; a list of those counties is available at the Revenue Department Web site, www.dor.mo.gov. Also, Georgia and Florida held back-to-school tax holidays during the last weekend in July, before *SUTM* press time.