

# **Sales Tax-Free Shopping is coming to North Carolina August 3-5, 2007**

*Are You and Your Employees Ready?*

**This tax-exempt weekend applies to both state and local sales and use tax.**

This form will help you get ready by providing the information you need for a smooth and trouble-free weekend. See the inside of this poster for the Department of Revenue's list of taxed and not-taxed items. Place this poster at your registers to help employees and customers identify tax-free items.

Extra posters are available free to NCRMA members. Just call: **(800) 662-7211** to request additional copies.





## The following is a list of taxed and not-taxed items for the Sales Tax Holiday, August 3-5, 2007

This poster provides information on the application of sales and use tax for the sales holiday period provided by G.S. 105-164.13C. During the sales tax holiday period, retail sales of specified articles of tangible personal property are exempt from both state and local sales and use tax.

### Holiday Period

The sales tax holiday begins immediately after midnight **Thursday**, which is **12:01 a.m.** on **Friday, August 3rd** and runs through **11:59 p.m.** on **Sunday, August 5th, 2007.**

### Items Are Grouped by Category

#### Clothing Items Not-Taxed

*(\$100 or less per item)*

Aprons ( <i>household and shop</i> )	Formal Wear ( <i>excludes rentals</i> )	Rubber pants
Athletic supporters	Garters and garter belts	Sandals
Baby receiving blankets	Girdles	Scarves
Bandannas	Gloves and mittens	Shoes and shoelaces
Bathing suits and caps	Hats and caps	Slippers
Beach capes and coats	Hosiery	Sneakers
Belts and suspenders	Insoles for shoes	Socks and stockings
Boots	Jogging suits	Steel-toed shoes
Coats, jackets, capes, etc.	Lab coats	Sweaters
Costumes	Leotards and tights	Underwear
Diapers ( <i>children and adult, including disposables</i> )	Neckties	Uniforms ( <i>athletic, and non-business use</i> )
Earmuffs	Overshoes	Wedding apparel
Footlets	Pantyhose	
	Rainwear	

#### Sport or Recreational Equipment Not-Taxed

*(\$50 or less per item)*

Ballet and tap shoes	Mouth guards
Cleated or spiked athletic shoes	Roller and ice skates
Gloves ( <i>baseball, bowling, boxing, hockey, golf, etc</i> )	Shin guards
Goggles	Shoulder pads
Hand and elbow guards	Ski boots
Helmets ( <i>bicycle, skating, baseball, etc.</i> )	Waders
Life preservers and vests	Wetsuits and fins

**Certain School Supplies Not-Taxed**  
*(\$100 or less per item for classroom or home use)*

**Only the following items will not be taxed:**

Binders	Glue, paste and paste sticks	Pens
Blackboard chalk	Highlighters	Reference books ( <i>dictionaries, thesaurus, etc.</i> )
Book bags	Index cards & index card boxes	Reference maps and globes
Calculators	Legal pads	Rulers
Cellophane tape	Lunch boxes	Scissors
Clay and glazes	Markers	Sketch and drawing pads
Compasses	Notebooks	Textbooks
Composition books	Paintbrushes for artwork	Watercolors
Crayons	Paints ( <i>acrylic, tempora and oil</i> )	Workbooks
Erasers	Paper	Writing tablets
Folders	Pencils ( <i>boxes and sharpeners</i> )	

**Computers Not-Taxed**  
*(\$3,500 or less per item)*

Computers: For purposes of the tax exemption, a computer including a monitor, keyboard, mouse, speakers and cables when **sold in conjunction** with a central processing unit is **not taxed**.

**Certain Computer Accessories Not-Taxed**  
*(\$250 or less per item)*

Diskettes, Compact Discs, USB Flash Drives PDA's (excluding cell phones)	Printers and Printer Supplies includes paper and ink
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**Taxed Items**

**Clothing Accessories**

- Cosmetics
- Hair notions  
*(barrettes, hair bows, hairnets)*
- Handbags
- Handkerchiefs
- Jewelry
- Sunglasses (*nonprescription*)
- Umbrellas
- Wallets
- Watches
- Wigs and hair pieces

**Computer items:** *monitors,*

*keyboards, speakers, mouse and cables **are taxed** when **not sold** with a central processing unit)*

**Other**

- Appliances
- Bedspreads and sheets
- Canned computer software
- Furniture
- Non-educational reading materials (*books, magazines*)

**Protective Equipment**

- Breathing masks
- Ear and hearing protection
- Face shields
- Finger guards
- Hard hats
- Print or dust respirators
- Protective gloves
- Safety and tool belts
- Safety glasses and goggles
- Uniforms (*for business use*)
- Welders' gloves and masks

**Overview of Taxed Items**

<b>Clothing Over \$100</b>	<b>Computers Exceeding \$3500</b>	<b>School Supplies Over \$100</b>
<b>Sports Equipment Over \$50</b>	<b>Computer Supplies Over \$250</b>	



North Carolina Retail Merchants Assn.  
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## For More Information



For more information call the North Carolina Department of Revenue at **1-877-252-3052**.



Visit our website at **www.ncrma.org** or the Revenue Department's website at **www.dor.state.nc.us** for forms and other information.



For a detailed written response to a question, write the:

North Carolina Department of Revenue  
Taxpayer Assistance Division  
P.O. Box 25000  
Raleigh NC 27640