

Sales Tax-Free Shopping is coming to North Carolina August 6-8, 2010

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: (919) 832-0811 to request additional copies.





The following is a list of taxed and not-taxed items for the Sales Tax Holiday August 6-8, 2010

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 merchandise 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 am** on **Friday, August 6th** and runs through **11:59 pm** on **Sunday, August 8th, 2010**.

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 coverups	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</i>)	Neckties	Uniforms (<i>athletic, school, scouts, etc.</i>)
Earmuffs	Overshoes	Wedding apparel
Footlets	Pantyhose	
	Rainwear	

Sport or Recreational Equipment Not-Taxed (*\$50 or less per item*)

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

Certain School Supplies Not-Taxed

(*\$100 or less per item for classroom or home use*)



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

Certain School Instructional Materials Not-Taxed

(*\$300 or less per item for classroom or home use*)

Reference Books (Dictionaries, Thesauruses)	Textbooks
Reference maps and globes	Workbooks

Computers Not-Taxed

(*\$3,500 or less per item*)

Computers: For purposes of the tax exemption, a computer includes 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*)

Computer Storage Media (<i>includes diskettes, compact discs, USB Flash Drives</i>)	PDA's (<i>excluding cell phones</i>)
	Printers & Printer Supplies (<i>includes paper and ink</i>)

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

Clothing Over \$ 100	Computers Exceeding \$ 3500	School Supplies Over \$100
Sports/Rec Equipment Over \$ 50	Computer Supplies Over \$ 250	Instructional Materials Over \$300