



SALES TAX HOLIDAY

Clothing \$100 or Less

When is the tax holiday?

- It begins the last Friday in July each year at 12:01 am and ends at 11:59 pm the following Sunday.

Who can buy tax-exempt clothing?

- Anyone (not just students) can buy clothing that qualify.

What's tax-exempt?

- General apparel that costs \$100 or less per item (shirts, pants, jackets, socks, shoes, dresses, etc.)
- Items that are normally sold together, such as shoes, cannot be split up to stay beneath the \$100 threshold.
- More items are listed at www.tntaxholiday.com

What's still taxable?

- Apparel that costs more than \$100.
- Items such as jewelry, handbags, or sports and recreational equipment.
- Items purchased for business or trade use.
- Please consult our spreadsheets at www.tntaxholiday.com for a more comprehensive list of items.



Questions?

Visit www.tn.gov/revenue and click "Revenue Help."