



# **ONESOURCE Indirect Tax 2011 Sales Tax Holiday Report**

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**2011 Sales Tax Holidays**

STATE	DATES	QUALIFYING PRODUCTS	RESOURCE
Alabama	8/5/11-8/7/11	Clothing - \$100 or less, Computers - \$750 or less, School Supplies - \$50 or less, Books - \$30 or less	<a href="http://www.revenue.alabama.gov/salestax/SalesTaxHolidays.htm">http://www.revenue.alabama.gov/salestax/SalesTaxHolidays.htm</a>
Alaska - Kenai Borough and Homer	9/1/10-5/31/11	Purchases of non-prepared food (excludes food items sold by restaurants/food type sellers and all prepared foods). Pending verification of participating cities (Homer, Seldovia, Seward, Kenai, Soldotna)	<a href="http://www.borough.kenai.ak.us/financedept/SalesTaxInfo/default.htm">http://www.borough.kenai.ak.us/financedept/SalesTaxInfo/default.htm</a>
Alaska - Kenai Borough and Homer	9/1/11-5/31/12	Purchases of non-prepared food (excludes food items sold by restaurants/food type sellers and all prepared foods). Pending verification of participating cities (Homer, Seldovia, Seward, Kenai, Soldotna)	<a href="http://www.borough.kenai.ak.us/financedept/SalesTaxInfo/default.htm">http://www.borough.kenai.ak.us/financedept/SalesTaxInfo/default.htm</a>
Alaska - Kodiak	3/5/2011	Purchases of all Tangible Personal Property and services, excluding rentals	<u>3.08.045 Tax-Free Day</u> <a href="http://www.city.kodiak.ak.us/citycode/Pages/Code_03.aspx">http://www.city.kodiak.ak.us/citycode/Pages/Code_03.aspx</a>
Alaska - Skagway	10/1/11-3/31/12	Tangible Personal Property	<u>Dates pending resolution, which will be posted to following link when available:</u> <a href="http://www.skagway.org/index">http://www.skagway.org/index</a>
Alaska - Sitka	Pending	Tangible Personal Property	No information posted to Sitka website. This tax holiday is dependent on Sitka officials passing an ordinance each year during their October meetings. Tax holiday typically takes place last Saturday through Sunday of November.
Alaska - Wrangell	6/11/2011	All Tangible Personal Property excluding rentals/leases of land, property or building	<u>5.08.060 Tax-Free Days</u> <a href="http://www.codepublishing.com/AK/Wrangell/">http://www.codepublishing.com/AK/Wrangell/</a>
Alaska - Wrangell	9/10/2011	All Tangible Personal Property excluding rentals/leases of land, property or building	<u>5.08.060 Tax-Free Days</u> <a href="http://www.codepublishing.com/AK/Wrangell/">http://www.codepublishing.com/AK/Wrangell/</a>
Arkansas	8/6/11-8/7/11	Clothing and footwear less than \$100 per item; Clothing accessories and equipment less than \$50 per item; School supplies; School art supplies; and School instructional materials - no price limit	<a href="http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/taxHoliday.aspx">http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/taxHoliday.aspx</a>
Connecticut	8/21/11-8/27/11	Clothing and footwear - less than \$300 per item	<a href="http://www.ct.gov/drs/cwp/view.asp?Q=463054&amp;A=1436">http://www.ct.gov/drs/cwp/view.asp?Q=463054&amp;A=1436</a>
Florida	8/12/11-8/14/11	Clothes, Footwear, certain accessories \$75 or less, School Supplies \$15 or less	<a href="http://dor.myflorida.com/dor/tips/pdf/tip11a01-03.pdf">http://dor.myflorida.com/dor/tips/pdf/tip11a01-03.pdf</a>
Iowa	8/5/11-8/6/11	Clothing & footwear - less than \$100.00 per item	<a href="http://www.iowa.gov/tax/educate/holiday1.html">http://www.iowa.gov/tax/educate/holiday1.html</a>
Louisiana	5/28/11-5/29/11	Hurricane Preparedness Supplies - first \$1,500 of purchases of emergency supplies	<a href="http://www.revenue.louisiana.gov/sections/Publications/HurricanePrepSalesTaxHoliday.aspx">http://www.revenue.louisiana.gov/sections/Publications/HurricanePrepSalesTaxHoliday.aspx</a>
Louisiana	8/5/11-8/6/11	Exemption of state sales tax of the first \$2,500 of non-business purchases of all Tangible Personal Property	<a href="http://revenue.louisiana.gov/sections/general/hottopics/salestaxholiday.aspx">http://revenue.louisiana.gov/sections/general/hottopics/salestaxholiday.aspx</a>
Louisiana - St. Charles Parish	8/5/11-8/6/11	Exemption of state and parish sales tax of the first \$2,500 of non-business purchases of all Tangible Personal Property	Resolution in regards to this year participation is approved on 6 July 2011.
Maryland	2/19/11 - 2/21/11	Qualifying Energy Star Products - no price limit	<a href="http://www.comp.state.md.us/shopmd/default.asp">http://www.comp.state.md.us/shopmd/default.asp</a>
Maryland	8/14/11 - 8/20/11	Clothing, footwear \$100 or less per item	<a href="http://www.comp.state.md.us/ShopMD_2011/default.asp">http://www.comp.state.md.us/ShopMD_2011/default.asp</a>
Massachusetts	8/13/11-8/14/11	Non-Business purchases of Tangible Personal Property \$2500 or less	Pending in legislation - SB 156

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STATE	DATES	QUALIFYING PRODUCTS	RESOURCE
Mississippi	7/29/11-7/30/11	Clothing and footwear - less than \$100	<a href="http://www.dor.ms.gov/secondsalestaxholiday.html">http://www.dor.ms.gov/secondsalestaxholiday.html</a>
Missouri	4/19/11-4/25/11	Energy Star Products \$1,500 or less per item. Local participation is optional.	<a href="http://dor.mo.gov/business/sales/taxholiday/green/vendors.php">http://dor.mo.gov/business/sales/taxholiday/green/vendors.php</a>
Missouri	8/5/11-8/7/11	Clothing \$100 or less per item; School Supplies \$50 or less per invoice; Computer Software \$350 or less per invoice; Computers \$3,500 or less per invoice. Local participation is optional.	<a href="http://dor.mo.gov/business/sales/taxholiday/school/consumers.php">http://dor.mo.gov/business/sales/taxholiday/school/consumers.php</a>
New Mexico	8/5/11 - 8/7/11	Less than \$100 of non-business purchases of clothing, footwear, and school supplies; \$1,000 or less of non-business purchases of computers and computer supplies, \$500 or less of non-business purchases of school instructional materials.	<a href="http://www.tax.newmexico.gov/Individuals/Pages/Tax-Holiday.aspx">http://www.tax.newmexico.gov/Individuals/Pages/Tax-Holiday.aspx</a>
North Carolina	8/5/11 - 8/7/11	\$100 or less of non-business purchases of clothing, footwear, and school supplies; \$3,500 or less of non-business purchases of computers; \$250 or less of non-business purchases of computer supplies, \$300 or less of non-business purchases of school instructional materials, \$50 or less of non-business purchases of sports and recreational equipment	<a href="http://www.dornc.com/press/holiday.html">http://www.dornc.com/press/holiday.html</a>
North Carolina	11/4/11-11/6/11	Non-Business purchases of Energy Star Products - no limit	<a href="http://www.dornc.com/taxes/sales/energystar_holiday.html">http://www.dornc.com/taxes/sales/energystar_holiday.html</a>
Oklahoma	8/5/11-8/7/11	Clothing and Footwear less than \$100	<a href="http://www.oktax.state.ok.us/upmin062311.html">http://www.oktax.state.ok.us/upmin062311.html</a>
South Carolina	8/5/11-8/7/11	Clothing, School Supplies, Computers, Other. No limit	<a href="http://www.sctax.org/NR/rdonlyres/45D2A22E-7E52-4153-9782-7EE4B262A844/0/RR107.pdf">http://www.sctax.org/NR/rdonlyres/45D2A22E-7E52-4153-9782-7EE4B262A844/0/RR107.pdf</a>
Tennessee	8/5/11-8/7/11	Clothing: \$100 or less per item; School Supplies: \$100 or less per item; Computers \$1,500 or less per item	<a href="http://tn.gov/revenue/salestaxholiday/">http://tn.gov/revenue/salestaxholiday/</a>
Texas	5/28/11-5/30/11	Energy Star Air Conditioners - \$6,000 or less per item, Refrigerators \$2,000 or less per item, other Energy star purchases with no limit	<a href="http://www.texaspowerfulsmart.org/incentives/taxfree.php">http://www.texaspowerfulsmart.org/incentives/taxfree.php</a>
Texas	8/19/11-8/21/11	Clothing, Footwear, School Supplies, Backpacks under \$100 per item	<a href="http://www.window.state.tx.us/taxinfo/taxpubs/tx98_490/tx98_490.html">http://www.window.state.tx.us/taxinfo/taxpubs/tx98_490/tx98_490.html</a>
Virginia	5/25/11 - 5/31/11	Hurricane Preparedness items - \$60 or less, Generators \$1,000 or less	<a href="http://www.tax.virginia.gov/site.cfm?alias=HurricanePreparednessEquipmentHoliday">http://www.tax.virginia.gov/site.cfm?alias=HurricanePreparednessEquipmentHoliday</a>
Virginia	8/5/11 - 8/7/11	Clothing - \$100 or less, School Supplies - \$20 or less	<a href="http://www.tax.virginia.gov/site.cfm?alias=SchoolSuppliesAndClothingHoliday">http://www.tax.virginia.gov/site.cfm?alias=SchoolSuppliesAndClothingHoliday</a>
Virginia	10/7/11 - 10/10/11	Energy Star & WaterSense products - \$2,500 or less	<a href="http://www.tax.virginia.gov/site.cfm?alias=EnergyStarQualifiedProductsHoliday">http://www.tax.virginia.gov/site.cfm?alias=EnergyStarQualifiedProductsHoliday</a>