

school supplies

This list includes examples and is not comprehensive.
See Code Section 12-36-2120(57) and SC Revenue Ruling #19-4 for more details.

dor.sc.gov/taxfreeweekend

exempt

New and used school supplies—items used in the classroom or at home for school assignments—are tax free, including:

- Art supplies
- Binders and folders
- Books
- Bookbags
- Calculators
- Daily planners or organizers
- Flashdrives
- Glue, tape, staplers, staples
- Headphones and earbuds
- Highlighters and markers
- Lunch boxes
- Musical instruments
- Notebooks and paper
- Pencils, sharpeners, erasers
- Pens
- Scissors
- Uniforms (band, scouts, school, sports)

not exempt

Items that are used in a trade or business or are not used for school assignments are not exempt. Some other examples of non-exempt items are:

- Cleaning supplies
- Glasses
- Hobby equipment, supplies, and toys
- Office supplies
- Paper products that are not school supplies (tissues, paper towels)
- Any of the above items not used for school assignments

