

ARKANSAS SALES TAX HOLIDAY

For more information, contact a customer service representative by phone Monday through Friday from 8:00 a.m. to 4:30 p.m. at (501) 682-7104.

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| Clothing - Less Than \$100.00 Per Item. | | |
| EXEMPT: Includes all human wearing apparel suitable for general use. | | |
| <ul style="list-style-type: none"> • Aprons, household and shop • Athletic supporters • Baby receiving blankets • Bathing suits and caps • Beach capes and coats • Belts and suspenders • Boots • Coats and jackets • Costumes • Diapers, including disposables • Earmuffs • Footlets | <ul style="list-style-type: none"> • Formal wear • Garters and garter belts • Girdles • Gloves & mittens for general use • Hats and caps • Hosiery • Insoles for shoes • Lab coats • Neckties • Overshoes • Pantyhose • Rainwear | <ul style="list-style-type: none"> • Rubber pants • Sandals • Scarves • Shoes and shoe laces • Slippers • Sneakers • Socks and stockings • Steel toed shoes • Underwear • Uniforms, athletic & non-athletic • Wedding apparel |
| Clothing Accessory or Equipment - Less Than \$50.00 Per Item. | | |
| EXEMPT: Incidental item worn on the person or in conjunction with "clothing." | | |
| <ul style="list-style-type: none"> • Briefcases • Cosmetics • Hair notions, including barrettes, hair bows, & hair nets • Handbags • Handkerchiefs | <ul style="list-style-type: none"> • Jewelry • Sun glasses, non-prescription • Umbrellas • Wallets • Watches • Wigs and hair pieces | |
| Electronic Device | | |
| EXEMPT: An electronic item commonly used by a student in a course of study. | | |
| <ul style="list-style-type: none"> • Calculators • Cellular Phone • Computer Monitor | <ul style="list-style-type: none"> • Computer Mouse • Computer Keyboard • Desktop Computer • E-Reader | <ul style="list-style-type: none"> • Laptop Computer • Printer • Tablet |
| School Supplies | | |
| EXEMPT: An item commonly used by a student in a course of study. Limited to items listed below. | | |
| <ul style="list-style-type: none"> • Binders • Book bags • Cellophane tape • Blackboard chalk • Compasses • Composition books • Crayons • Erasers • Folders - expandable, pocket, plastic, and manila • Glue, paste, and paste sticks | <ul style="list-style-type: none"> • Highlighters • Index cards • Index card boxes • Legal pads • Lunch boxes • Markers • Notebooks • Pencil boxes and other school supply boxes • Pencil sharpeners | <ul style="list-style-type: none"> • Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper • Pencils • Pens • Protractors • Rulers • Scissors • Writing tablets |

| School Art Supply | | |
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| EXEMPT: An item commonly used by a student in a course of study for artwork. Limited to items listed below. | | |
| <ul style="list-style-type: none"> • Clay and glazes • Paints - acrylic, tempora, and oil • Paintbrushes for artwork • Sketch and drawing pads • Watercolors | | |
| School Instructional Material | | |
| EXEMPT: Written material commonly used by a student in a course of study as a reference and to learn the subject being taught. Limited to items listed below. | | |
| <ul style="list-style-type: none"> • Reference books • Reference maps and globes • Textbooks • Workbooks | | |
| TAXABLE: | | |
| Sewing Equipment and Supplies: <ul style="list-style-type: none"> • Knitting Needles • Patterns • Pins • Scissors • Sewing Machines • Sewing Needles • Tape Measures • Thimbles • Buttons • Fabric • Lace • Thread • Yarn • Zippers | Protective Equipment: <ul style="list-style-type: none"> • Breathing Masks • Clean Room Apparel and Equipment • Ear and Hearing Protectors • Face Shields • Hard Hats • Helmets • Paint or Dust Respirators • Protective Gloves • Safety Glasses and Goggles • Safety Belts • Tool Belts • Welder's Gloves and Masks | Sport or Recreational Equipment: <ul style="list-style-type: none"> • Ballet and Tap Shoes • Cleated or Spiked Athletic Shoes • Gloves - baseball, bowling, boxing, hockey, and golf • Goggles • Hand and Elbow Guards • Life Preservers and Vests • Mouth Guards • Roller and Ice Skates • Shin Guards • Shoulder Pads • Ski Boots • Waders • Wetsuits and Fins |
| • Belt buckles sold separately | • Costume masks sold separately | • Patches and Emblems Sold Separately |