

2018 ARKANSAS SALES TAX HOLIDAY

Arkansas will hold its annual sales tax holiday, beginning Saturday, August 4, 2018 at 12:01 a.m. and ending Sunday, August 5, 2018 at 11:59 p.m. State and local sales tax will not be collected during this 48-hour period on the sale of: (1) Clothing and footwear if the sales price is less than one hundred dollars (\$100) per item; (2) Clothing accessories and equipment if the sales price is less than fifty dollars (\$50) per item; (3) School supplies; (4) School art supplies; and (5) School instructional materials.

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.

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."				
<table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> • Briefcases • Cosmetics • Hair notions, including barrettes, hair bows, & hair nets • Handbags • Handkerchiefs </td> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> • Jewelry • Sun glasses, non-prescription • Umbrellas • Wallets • Watches • Wigs and hair pieces </td> </tr> </table>			<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
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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 • Calculators • Cellophane tape • Blackboard chalk • Compasses • Composition books • Crayons • Erasers • Folders - expandable, pocket, plastic, and manila 	<ul style="list-style-type: none"> • Glue, paste, and paste sticks • 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				
EXEMPT: An item commonly used by a student in a course of study for artwork. Limited to items listed below.				
<table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> • Clay and glazes • Paints - acrylic, tempora, and oil • Paintbrushes for artwork </td> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> • Sketch and drawing pads • Watercolors </td> </tr> </table>			<ul style="list-style-type: none"> • Clay and glazes • Paints - acrylic, tempora, and oil • Paintbrushes for artwork 	<ul style="list-style-type: none"> • Sketch and drawing pads • Watercolors
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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.				
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TAXABLE:

Sewing Equipment and Supplies:

- Knitting Needles
- Patterns
- Pins
- Scissors
- Sewing Machines
- Sewing Needles
- Tape Measures
- Thimbles
- Buttons
- Fabric
- Lace
- Thread
- Yarn
- Zippers
- Belt buckles sold separately

Protective Equipment:

- 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
- Costume masks sold separately

Sport or Recreational Equipment:

- 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
- Patches and Emblems Sold Separately