

Sales Tax Holiday

School Supplies & Personal Computers

2017-18 Legislative Session



SENATOR MIKE REGAN

The **price of school supplies** has increased significantly faster than the rate of inflation over the past decade. Since 2007, the cost of basic school supplies has increased:

- **88 percent** for elementary school students
- **81 percent** for middle school students
- **68 percent** for high school students

A 2017 survey by Deloitte shows parents spent on average **\$500 per child** this back-to-school season.

The escalating cost of school supplies has placed a **strain on middle and low-income family budgets.**

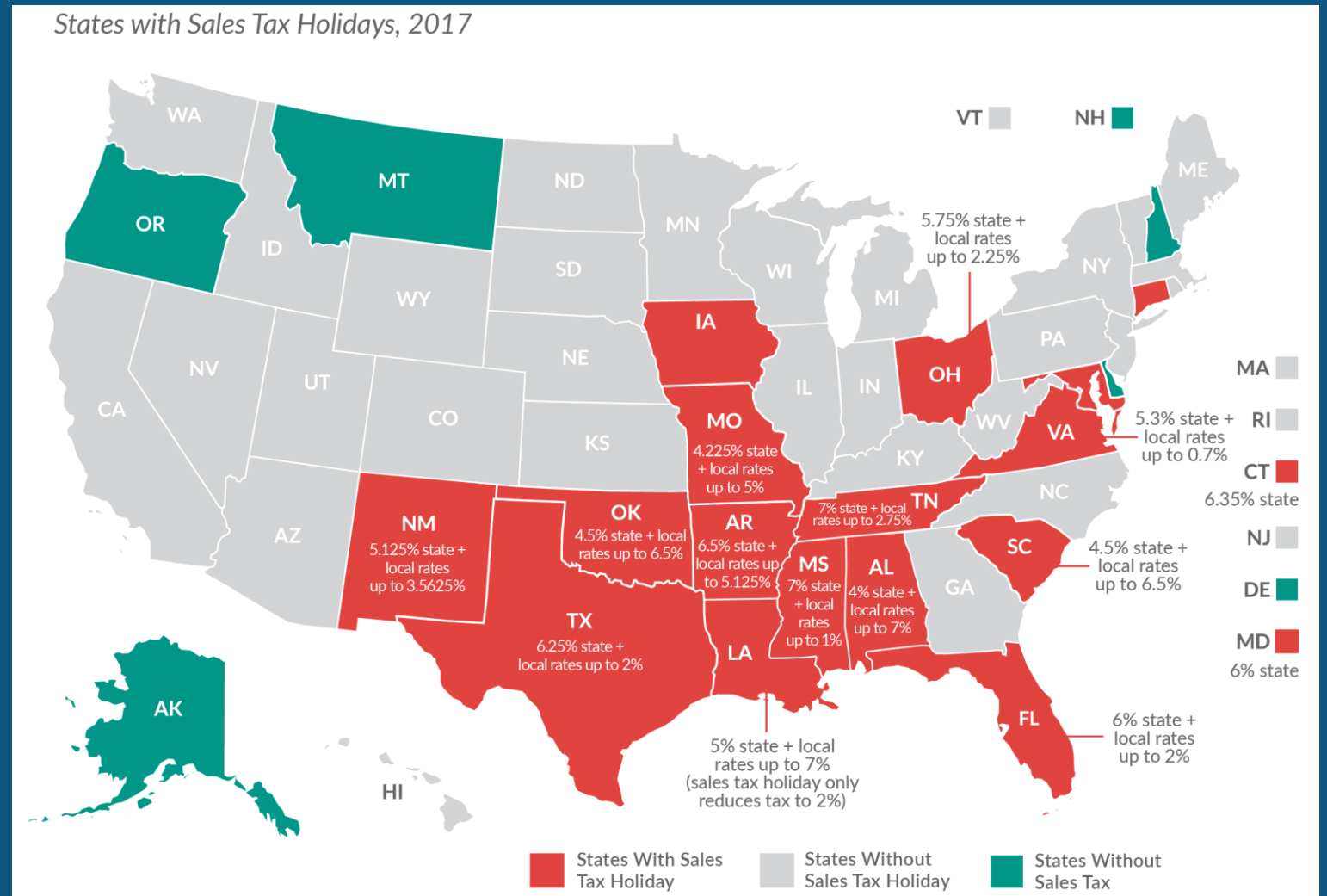
As policymakers, we have a responsibility to ensure our students are properly equipped when they arrive to school. **Small changes in our tax policy can make a big difference for Pennsylvania families.**



In the near future, I will be introducing legislation to institute an **annual sales tax holiday** for the purchase of school supplies and personal computers

Sales tax holidays are periods of time when selected goods are **exempted** from state (and sometimes local) sales taxes

Sales tax holidays have become an **annual event** in many states



In 2017, sixteen states will offer consumers sales tax holidays

States provide exemptions for a **diverse array of consumer products**, including:

- Back-to-school supplies
- Personal computers & other electronics
- Clothing & footwear
- Emergency preparedness supplies
- Energy efficient appliances
- Firearms & ammunition

Alabama

February 24-26

Generators (\$1,000)
Batteries (\$60)

July 21-23

Clothing (\$100)
School Supplies (\$50)
Computers (\$750)
Books (\$30)

Arkansas

August 5-6

Clothing (\$100)
School Supplies (No Cap)
Clothing Accessories (\$50)

Connecticut

August 20-26

Clothing (\$100)

Florida

June 2-4

Generators (\$750)
Radios & Plastic Sheeting (\$50)
Batteries & Coolers (\$30)
Fuel Containers (\$25)
Lights (\$20)
Ice Packs (\$10)

August 4-6

Clothing (\$60)
School Supplies (\$15)
Computers (\$750)

Iowa

August 4-5

Clothing (\$100)

Louisiana

May 27-28

Disaster Preparedness Items (\$1,500)

August 4-5

Any tangible personal property item, excluding vehicles (\$2,500)

September 1-3

Firearms, ammunition, and hunting supplies (No Cap)

Maryland

February 18-20

Energy Star (No Cap)

August 13-19

Clothing (\$100)

Mississippi

July 28-29

Clothing (\$100)

August 25-27

Firearms (No Cap)
Ammunition (No Cap)
Hunting supplies (No Cap)

Missouri

April 19-25

Energy Star (\$1,500)

August 4-6

Clothing (\$100)
School Supplies (\$50)
PC (\$1,500)
Software (\$350)
Peripheral Devices (\$1,500)
Graphing Calculators (\$150)

New Mexico

August 4-6

Clothing (\$100)
School Supplies (\$30)
Computers (\$1,000)
Computer Hardware (\$500)

Ohio

August 4-6

Clothing (\$75)
School Supplies (\$20)
School Instructional Material (\$20)

Oklahoma

August 4-6

Clothing (\$100)

South Carolina

August 4-6

Clothing (No Cap)
School Supplies (No Cap)
Computers (No Cap)

Tennessee

July 28-30

Clothing (\$100)
School Supplies (\$100)
Computers (\$1,500)

Texas

April 22-24

Portable Generators (\$3,000)
Hurricane Shutters & Ladders (\$300)
Batteries & Flashlights (\$75)

May 27-29

Air conditioners (\$6,000)
Refrigerators (\$2,000)
Other Items (No Cap)

August 11-13

Clothing (\$100)
School Supplies (\$100)
Backpacks (\$100)

Virginia

August 4-6

Clothing (\$100)
School Supplies (\$20)
Energy Star (\$2,500)
Generators (\$1,000)
Chainsaws (\$350)
Chainsaw Accessories (\$60)
Other Hurricane Preparedness Items (\$600)

My legislation provides for a sales tax holiday
the second full week of August each year

AUGUST 2018						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Exempted Items Include:

- Computers, tablets & software (>\$1,000)
- Backpacks (<\$50)
- Pens & pencils
- Markers & highlighters
- Erasers
- Crayons & blackboard chalk
- Notebooks, binders & folders
- Paper, index cards & sticky Notes
- Glue, tape, rulers & scissors
- Staplers & staples
- Paper clips
- Printer ink
- Calculators
- Compasses & protractors
- Lunch & supply boxes
- Personal organizers
- Art supplies
- Clipboards, posters & educational games
- Instructional materials (including textbooks)