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.

	JIUUIIIIU - LESS IIIAII & IVV.VU			
Clothing - Less Than \$100.00 Per Item. EXEMPT: Includes all human wearing apparel suitable for general use.				
Aprons, household and shop	Formal wear	Rubber pants		
Athletic supporters	 Garters and garter belts 	Sandals		
Baby receiving blankets	• Girdles	Scarves		
Bathing suits and caps	Gloves & mittens for general u	 Shoes and shoe laces 		
Beach capes and coats	Hats and caps	Slippers		
Belts and suspenders	• Hosiery	Sneakers		
Boots	Insoles for shoes	 Socks and stockings 		
 Coats and jackets 	Lab coats	Steel toed shoes		
Costumes	Neckties	• Underwear		
 Diapers, including disposables 	Overshoes	 Uniforms, athletic & non-athletic 		
• Earmuffs	Pantyhose	Wedding apparel		
Footlets	Rainwear			
Clothing Accessory or Equipment - Less Than \$50.00 Per Item.				
EXEMPT: Incidental item worn on the person or in conjunction with "clothing.".				
Briefcases		• Jewelry		
Cosmetics		 Sun glasses, non-prescription 		
 Hair notions, include 	ding barrettes,	• Umbrellas		
hair bows, & hair nets		• Wallets		
• Handbags		• Watches		
Handkerchiefs		• Wigs and hair pieces		
Electronic Device				
EXEMPT: An electronic item commonly used by a student in a course of study.				
Calculators	Computer Mouse	Laptop Computer		
Cellular Phone	 Computer Keyboard 	Printer		
Computer Monitor	Desktop Computer	• Tablet		
	• E-Reader			
School Supplies				
EXEMPT: An item commonly used by a student in a course of study. Limited to items listed below.				
Binders	 Highlighters 	 Paper - loose leaf ruled notebook 		
• Book bags	 Index cards 	paper, copy paper, graph paper,		
 Cellophane tape 	 Index card boxes 	tracing paper, manila paper,		
Blackboard chalk	• Legal pads	colored paper, poster board, and		
• Compasses	Lunch boxes	construction paper		
Composition books	Markers	Pencils		
• Crayons	Notebooks	• Pens		
• Erasers	Pencil boxes and other school	Protractors		
 Folders - expandable, pocket, 	supply boxes	Rulers		
plastic, and manila	Pencil sharpeners	Scissors		
• Glue, paste, and paste sticks		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.				
Clay and glazes Sketch		and drawing pads		
 Paints - acrylic, tempora, and oil 		colors		
Paintbrushes for artwork				
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.				
Reference books				
Reference map	5	ooks		
TAXABLE:				
Sewing Equipment and Supplies:	Protective Equipment:	Sport or Recreational Equipment:		
Knitting Needles	Breathing Masks	 Ballet and Tap Shoes 		
Patterns	Clean Room Apparel and Equipment	 Cleated or Spiked Athletic Shoes 		
• Pins	 Ear and Hearing Protectors 	 Gloves - baseball, bowling, boxing, 		
Scissors	Face Shields	hockey, and golf		
 Sewing Machines 	Hard Hats	Goggles		
Sewing Needles	Helmets	 Hand and Elbow Guards 		
Tape Measures	 Paint or Dust Respirators 	 Life Preservers and Vests 		
Thimbles	Protective Gloves	Mouth Guards		
Buttons	 Safety Glasses and Goggles 	Roller and Ice Skates		
• Fabric	Safety Belts	Shin Guards		
• Lace	Tool Belts	Shoulder Pads		
• Thread	 Welder's Gloves and Masks 	Ski Boots		
• Yarn		Waders		
• Zippers		Wetsuits and Fins		
Belt buckles sold separately	 Costume masks sold separately 	 Patches and Emblems Sold Separately 		