



The Sales Tax Holiday begins at 12:00 a.m. on Friday, August 3, 2018 and ends at 11:59 p.m. on Sunday, August 5, 2018.

During the holiday, the following items are exempt from sales and use tax:

Clothing priced at \$75 per item or less

“Clothing is defined as all human wearing apparel suitable for general use. “Clothing” includes, but is not limited to, shirts; blouses; sweaters; pants; shorts; skirts; dresses; uniforms (athletic and nonathletic); shoes and shoe laces; insoles for shoes; sneakers; sandals; boots; overshoes; slippers; steel-toed shoes; underwear; socks and stockings; hosiery; pantyhose; footlets; coats and jackets; rainwear; gloves and mittens for general use; hats and caps; ear muffs; belts and suspenders; neckties; scarves; aprons (household and shop); lab coats; athletic supporters; bathing

suits and caps; beach capes and coats; costumes; baby receiving blankets; diapers, children and adult; including disposable diapers; rubber pants; garters and garter belts; girdles; formal wear; and wedding apparel.

School supplies priced at \$20 per item or less

“School supplies” include only the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders (expandable, pocket, plastic); glue, paste and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper; loose leaf ruled notebook paper; copy paper; graph paper; tracing paper; manila paper; colored paper; poster board and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils, pens, protractors; rulers; scissors and writing tablets.

Items NOT included in this list are taxable. “School supplies” does not include any item purchased for use in a trade or business.

School instructional material priced at \$20 per item or less

“School instructional material” includes ONLY the following items: reference books, reference maps and globes, textbooks and workbooks.

If you have any questions regarding this information, you can go to www.tax.ohio.gov/sales_and_use/SalesTaxHoldiay.aspx or you can call 1-800-304-2111.