2015 ARKANSAS SALES TAX HOLIDAY

Arkansas will hold its annual sales tax holiday, beginning Saturday, August 1, 2015 at 12:01 a.m. and ending Sunday, August 2, 2015 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.		
• 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 use	• 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, including barrettes, hair bows, & hair nets	• Umbrellas
		• Wallets
	• Handbags	• Watches
	• Handkerchiefs	• Wigs and hair pieces
School Supplies		
EXEMPT: An item commonly used by a student in a course of study. Limited to items listed below.		
• Binders	• Glue, paste, and paste sticks	• Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper
• Book bags	• Highlighters	
• Calculators	• Index cards	
• Cellophane tape	• Index card boxes	
• Blackboard chalk	• Legal pads	
• Compasses	• Lunch boxes	• Pencils
• Composition books	• Markers	• Pens
• Crayons	• Notebooks	• Protractors
• Erasers	• Pencil boxes and other school supply boxes	• Rulers
• Folders - expandable, pocket, plastic, and manila		• Scissors
	• Pencil sharpeners	• 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	• Watercolors
	• 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	• Textbooks
	• Reference maps and globes	• Workbooks

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, hockey, and golf
• Scissors	• Face Shields	• Goggles
• Sewing Machines	• Hard Hats	• Hand and Elbow Guards
• Sewing Needles	• Helmets	• Life Preservers and Vests
• Tape Measures	• Paint or Dust Respirators	• Mouth Guards
• Thimbles	• Protective Gloves	• Roller and Ice Skates
• Buttons	• Safety Glasses and Goggles	• Shin Guards
• Fabric	• Safety Belts	• Shoulder Pads
• Lace	• Tool Belts	• Ski Boots
• Thread	• Welder's Gloves and Masks	• Waders
• Yarn		• Wetsuits and Fins
• Zippers		
• Belt buckles sold separately	• Costume masks sold separately	• Patches and Emblems Sold Separately