

Sales Tax Holiday Alphabetical Directory: Exempt Items

Tennessee Code Annotated Section 67-6-393

Note: No items used in trade or business are exempt under these provisions.

Item	Other Information
Aerobic clothing	
Antique clothing (for wear)	
Aprons/Clothing shields	
Athletic socks	
Baby clothes	
Baby diapers	
Baby receiving blankets	
Backpacks	
Bandanas	
Bathing suits	
Belts	
Bibs	
Binders	School supply
Blackboard Chalk	School supply
Blouses	
Book Bags	School supply
Boots, general purpose (winter, dress, cowboy, hiking)	
Bow Ties	
Bowling Shirts	
Bras	
Bridal Gowns and Bridal Veils	
Calculators	School supply
Camp Clothing	
Caps	
Cellophane Tape	School supply
Chalk	School supply
Chef Uniforms	
Choir and Altar Clothing	
Clay	School art supplies are exempt .
Clerical Vestments	
Clothing	Exempt if \$100 or less per item.
Coats	
Compasses	School supply
Composition Books	School supply

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Computers, Notebooks, Laptops, and Tablets	Exempt if \$1500 or less. Includes CPU and other bundled components such as speakers, monitor, keyboard, mouse, cables, and basic software.
Corsets and Corset Laces	
Costumes, including novelty children's costumes	
Coveralls	
Cowboy Boots	
Crayons	School supply
Diapers - (adult and baby, cloth or disposable)	
Dress Gloves and Shoes	
Dresses	
Ear Muffs	
Erasers	School supply
Folders - expandable, pocket, plastic, and manila	School supply
Formal Clothing, purchased	
Galoshes	
Garters/Garter Belts	
Girdles, Bras, and Corsets	
Glazes	School art supplies are exempt.
Gloves	
Glue, Paste, and Paste Sticks	School supply
Golf Clothing (caps, dresses, shirts, skirts, pants)	
Graduation Caps and Gowns, purchased	
Gym Suits and Uniforms	
Hats, general purpose: cowboy, baseball, knit	
Highlighters	School supply
Hiking boots	
Hooded Shirts and Sweatshirts	
Hosiery	
Index Card Boxes	School supply
Index Cards	School supply

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Item	Other Information
Jackets	
Jeans	
Jerseys, sports	
Jogging Apparel	
Jogging Bras	
Knitted Caps and Hats	
Lab Coats	
Leather Clothing	
Leg Warmers	
Legal Pads	School supply
Leotards	
Lingerie	
Lunch Boxes	School supply
Markers	School supply
Mittens	
Neckties	
Neckwear, including ties and scarves	
Nightgowns and Night Shirts	
Notebooks	School supply
Overalls	
Overshoes and Rubber Shoes	
Pads, sketch and drawing	School art supplies are exempt per legislation passed in 2007.
Paintbrushes, for artwork	School art supplies are exempt.
Paints, acrylic, tempora, and oil	School art supplies are exempt.
Pajamas	
Pants	
Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper	School supply
Pencil Boxes	School supply
Pencil Sharpeners	School supply
Pencils	School supply



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Pens	School supply
Ponchos	
Poster Board	School supply
Prom dresses	
Protractors	School supply
Raincoats, Rain Hats, and Ponchos	
Religious Clothing	
Robes	
Rubber Thongs, Flip-Flops	
Rulers	School supply
Running Shoes, Without Cleats	
Sandals	
Scarves	
School Art Supplies	Clay and glazes, paints (acrylic, tempora, and oil), paintbrushes for artwork, sketch and drawing pads, and watercolors are exempt per legislation passed in 2007.
School supplies	Exempt if \$100 or less per item.
School Supply Boxes	School supply
School Uniforms	
Scissors	School supply
Scout uniforms	
Shawls and Wraps	
Shirts	
Shoe Inserts	
Shoe Laces	
Shoes	
Shorts	
Ski masks	
Ski suits	
Slacks	
Sleepwear, Nightgowns, Pajamas	
Slippers	
Slips	
Sneakers	
Socks (including athletic)	



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Stockings	
Suits, Slacks, Jackets, and Sport Coats	
Support Hose	
Suspenders	
Sweat Suits	
Sweaters	
Sweatshirts	
Swimsuits	
Tablet Computer	
Tennis skirts, dresses, shoes	
Thongs	
Textbooks	
Ties/Neckwear	
Tights	
Trousers	
T-shirts	
Tuxedos, purchased	
Undergarments, including longjohns	
Underwear	
Uniforms	Athletic or Non-Athletic
Veils	Veils for general use are exempt.
Vests, except hunting and water	
Walking shoes	
Watercolors	
Wedding Gowns	\$100 or less rule applies.
Windbreakers	
Workbooks	
Writing Tablets	