

Sales Tax Holiday

<http://dor.mo.gov>

The sales tax holiday starts at 12:01 a.m. the first Friday in August and ending at midnight on the Sunday following. In 2008, the sales tax holiday is August 1, 2008, and ends at midnight, August 3, 2008.

What items qualify for the sales tax holiday?

Specifically, the statute exempts clothing, personal computers, and school supplies defined as follows:

1. **“Clothing”** - any article of wearing apparel, including footwear, intended to be worn on or about the human body. The term shall include but not be limited to cloth and other material used to make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to qualify for the exemption. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles.
2. **“Personal computers”** - a laptop, desktop, or tower computer system which consists of a central processing unit, random access memory, a storage drive, a display monitor, a keyboard, and devices designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk drive, daughterboard, digitalizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, soundcard, or video card.
3. **“School supplies”** - any item normally used by students in a standard classroom for educational purposes, including but not limited to, textbooks, notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags, back packs, handheld calculators, chalk, maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies shall also include computer software having a taxable value of three hundred fifty dollars or less.

Are there price limits on the qualifying items?

Yes. An article of clothing cannot exceed a taxable value of one hundred dollars. School supplies are not to exceed fifty dollars per purchase. Computer software cannot exceed a taxable value of three hundred fifty dollars, and personal computers or computer peripheral devices cannot exceed three thousand five hundred dollars.

Sales Tax Holiday - Cities Opting Out

Below is the list of some nearby cities that will not participate in the 2008 sales tax holiday. City sales tax in these locations will still be collected on the sale of qualifying holiday items.

- Alton
- Ballwin
- Berkeley
- Beverly Hills
- Black Jack
- Boonville
- Branson
- Brentwood
- Bridgeton
- Camdenon
- Clayton
- Columbia
- Cool Valley
- Cottleville
- Des Peres
- DeSoto
- Edmundson
- Ellisville
- Elsberry
- Farmington
- Fenton
- Ferguson
- Festus
- Flint Hill
- Frontenac
- Fulton
- Hawk Point
- Jefferson City
- Kingdom City
- Kirkwood
- Ladue
- Manchester
- Maplewood
- Marthasville
- Montgomery
- Moscow Mills
- New Melle
- Oakland
- Osage Beach
- Overland
- Shrewsbury
- St Ann
- St Peters
- Ste Genevieve
- Town & Country
- Twin Oaks
- University City
- Warson Wood