

## 2011 ARKANSAS SALES TAX HOLIDAY

Arkansas will hold its first annual sales tax holiday, beginning Saturday, August 6, 2011 at 12:01 a.m. and ending the Sunday, August 7, 2011 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.

<b>Clothing - Less Than \$100.00 Per Item.</b>				
<b>EXEMPT: Includes all human wearing apparel suitable for general use.</b>				
<ul style="list-style-type: none"> <li>• Aprons, household and shop</li> <li>• Athletic supporters</li> <li>• Baby receiving blankets</li> <li>• Bathing suits and caps</li> <li>• Beach capes and coats</li> <li>• Belts and suspenders</li> <li>• Boots</li> <li>• Coats and jackets</li> <li>• Costumes</li> <li>• Diapers, including disposables</li> <li>• Earmuffs</li> <li>• Footlets</li> </ul>	<ul style="list-style-type: none"> <li>• Formal wear</li> <li>• Garters and garter belts</li> <li>• Girdles</li> <li>• Gloves &amp; mittens for general use</li> <li>• Hats and caps</li> <li>• Hosiery</li> <li>• Insoles for shoes</li> <li>• Lab coats</li> <li>• Neckties</li> <li>• Overshoes</li> <li>• Pantyhose</li> <li>• Rainwear</li> </ul>	<ul style="list-style-type: none"> <li>• Rubber pants</li> <li>• Sandals</li> <li>• Scarves</li> <li>• Shoes and shoe laces</li> <li>• Slippers</li> <li>• Sneakers</li> <li>• Socks and stockings</li> <li>• Steel toed shoes</li> <li>• Underwear</li> <li>• Uniforms, athletic &amp; non-athletic</li> <li>• Wedding apparel</li> </ul>		
<b>Clothing Accessory or Equipment - Less Than \$50.00 Per Item.</b>				
<b>EXEMPT: Incidental item worn on the person or in conjunction with "clothing."</b>				
<table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> <li>• Briefcases</li> <li>• Cosmetics</li> <li>• Hair notions, including barrettes, hair bows, &amp; hair nets</li> <li>• Handbags</li> <li>• Handkerchiefs</li> </ul> </td> <td style="vertical-align: top; width: 50%; padding: 5px;"> <ul style="list-style-type: none"> <li>• Jewelry</li> <li>• Sun glasses, non-prescription</li> <li>• Umbrellas</li> <li>• Wallets</li> <li>• Watches</li> <li>• Wigs and hair pieces</li> </ul> </td> </tr> </table>			<ul style="list-style-type: none"> <li>• Briefcases</li> <li>• Cosmetics</li> <li>• Hair notions, including barrettes, hair bows, &amp; hair nets</li> <li>• Handbags</li> <li>• Handkerchiefs</li> </ul>	<ul style="list-style-type: none"> <li>• Jewelry</li> <li>• Sun glasses, non-prescription</li> <li>• Umbrellas</li> <li>• Wallets</li> <li>• Watches</li> <li>• Wigs and hair pieces</li> </ul>
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<b>School Supplies</b>				
<b>EXEMPT: An item commonly used by a student in a course of study. Limited to items listed below.</b>				
<ul style="list-style-type: none"> <li>• Binders</li> <li>• Book bags</li> <li>• Calculators</li> <li>• Cellophane tape</li> <li>• Blackboard chalk</li> <li>• Compasses</li> <li>• Composition books</li> <li>• Crayons</li> <li>• Erasers</li> <li>• Folders - expandable, pocket, plastic, and manila</li> </ul>	<ul style="list-style-type: none"> <li>• Glue, paste, and paste sticks</li> <li>• Highlighters</li> <li>• Index cards</li> <li>• Index card boxes</li> <li>• Legal pads</li> <li>• Lunch boxes</li> <li>• Markers</li> <li>• Notebooks</li> <li>• Pencil boxes and other school supply boxes</li> <li>• Pencil sharpeners</li> </ul>	<ul style="list-style-type: none"> <li>• Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper</li> <li>• Pencils</li> <li>• Pens</li> <li>• Protractors</li> <li>• Rulers</li> <li>• Scissors</li> <li>• Writing tablets</li> </ul>		
<b>School Art Supply</b>				
<b>EXEMPT: An item commonly used by a student in a course of study for artwork. Limited to items listed below.</b>				
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<b>School Instructional Material</b>				
<b>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.</b>				
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**TAXABLE:**

**Sewing Equipment and Supplies:**

- Knitting Needles
- Patterns
- Pins
- Scissors
- Sewing Machines
- Sewing Needles
- Tape Measures
- Thimbles
- Buttons
- Fabric
- Lace
- Thread
- Yarn
- Zippers
- Belt buckles sold separately

**Protective Equipment:**

- Breathing Masks
- Clean Room Apparel and Equipment
- Ear and Hearing Protectors
- Face Shields
- Hard Hats
- Helmets
- Paint or Dust Respirators
- Protective Gloves
- Safety Glasses and Goggles
- Safety Belts
- Tool Belts
- Welder's Gloves and Masks
- Costume masks sold separately

**Sport or Recreational Equipment:**

- Ballet and Tap Shoes
- Cleated or Spiked Athletic Shoes
- Gloves - baseball, bowling, boxing, hockey, and golf
- Goggles
- Hand and Elbow Guards
- Life Preservers and Vests
- Mouth Guards
- Roller and Ice Skates
- Shin Guards
- Shoulder Pads
- Ski Boots
- Waders
- Wetsuits and Fins
- Patches and Emblems Sold Separately