

OHIO BACK-TO-SCHOOL SALES TAX HOLIDAY - AUG 4-6, 2023



The Ohio Department of Taxation announced that the 2023 Sales Tax Holiday will begin on Friday, August 4 and run through Sunday, August 6 at 11:59 pm. During the holiday, the following items purchased for personal use will be exempt from Ohio sales and use tax:

- An item of clothing priced at \$75 or less;
- An item of school supplies priced at \$20 or less; and
- An item of school instructional material priced at \$20 or less.

If an item costs more than \$75, it does not qualify for the exemption. There is no limit on the amount of the total purchase, as long as each item you purchase meets the qualifications above.

For example, you can purchase two shirts, five pairs of pants, one coat and one pair of shoes. As long as each item is \$75 or less, the entire purchase would be tax-free. If your qualified purchases totaled \$450, this could equate to a tax savings of over \$30.

There are several items of clothing that are not eligible for the holiday and are still subject to sales tax. Some of the items that do not qualify are:



- Items purchased for use in a trade or business
- Accessories such as hair items, purses, briefcases, sunglasses, wallets, briefcases, belt buckles, etc.
- Sports or recreational equipment
- Sewing equipment and supplies
- Protective equipment, including face shields, ear and hearing protectors, goggles, gloves, safety belts, etc.

Qualified items sold to consumers by mail, telephone, email or internet will also qualify for the sales tax holiday if the consumer purchases and pays for the items during the exemption period and the purchase is set for immediate shipment.

For additional questions, Ohio has provided a list of <u>FAQs</u> regarding the sales tax holiday.