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## **A Little Help With Back to School**

JEFFERSON CITY — It's these dog days of summer that just about every kid dreads. And it's not just because of the "melt-you-into-the-sidewalk" kind of heat we get this time of year. It's also what looms out there just a few weeks in the distance: going back to school. While the state cannot do much for that sense of dread many school children hold as they know their precious summer vacation is about to tick away, there is something we've done to help their parents afford the clothes, school supplies, and even computers needed for a successful school year: the Missouri sales tax holiday.

This year's sales tax holiday is set for this coming weekend, August 3<sup>rd</sup>-5<sup>th</sup>. Starting at just after midnight Friday morning, shoppers won't be charged the 4.225 percent state sales tax on several items necessary for back-to-school. And, with some counties and communities also opting in to the sales tax holiday, you might be able to save up to 9 percent on those purchases. It just depends on where you shop, so I suggest that you shop around for the best deals — on the retail price and on the sales tax you'll pay.

The tax waiver applies to the following purchases:

- Clothing – any article (including footwear) having a taxable value of \$100 or less
- School supplies – any item normally used by students in classrooms, not to exceed \$50 per purchase
- Computer software – software with a taxable value of \$350 or less
- Personal computers – laptop, desktops, or tower computer systems not to exceed \$3,500
- Computer peripheral devices – devices designed for use with computers (disk drives, modems, etc.) not to exceed \$3,500

In addition to giving you the tax break, the legislature decided it did not want to burden communities that might feel they would lose out on much-needed revenues. That's why some will take off the local sales taxes and some won't. As I mentioned before, you'll just have to check around to find out where the best deals are.

In the meantime, I hope you and your children are able to get out and enjoy these last few days of their summer vacations. It will be soon enough that the days of running around barefoot and doing cannonballs off the diving board to escape that dog-day heat at your local swimming hole will be gone... at least until next year.

If you have comments or questions about this week's column or any other matter involving state government, please do not hesitate to contact me. You can reach my office by phone at (866) 271-2844.

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