



Delbert Scott
28th Senate District

MISSOURI SENATE
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A Weekly Column for the
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A Tax Break for Consumers

Missouri's Sales Tax Holiday — Aug. 1st through 3rd

As August quickly approaches, many students and parents begin to focus on the upcoming school year. Families will once again get the chance to save at the cash register during the Missouri sales tax holiday, set for Aug. 1-3. For many, this means hitting the stores to buy anything from new back-to-school clothes, pencils and notebooks, to larger items like computers. Thanks to legislation passed in 2005, the three-day tax holiday is now an annual fixture on Missouri's calendar.

Beginning at 12:01 a.m. on Friday, August 1st, and ending the following Sunday, August 3rd, at midnight, back-to-school supplies will be exempted from state sales tax. These items, which are usually taxed by the state at 4.225 percent, include clothes, school supplies, and computers, as well as their accessories. Local governments have the option of participating in the holiday by rescinding their city or county sales taxes. Depending on where you plan to shop, savings during the weekend could keep more dollars in your pocket.

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 the classroom, not to exceed \$50 per purchase.
- **Computer software** — software with a taxable value of \$350 or less.
- **Personal computers** — laptops, 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.

Although some cities and counties have chosen not to exempt their local taxes during the 2008 holiday, past tax holidays have proven a success for participating communities. According to the Missouri Chamber of Commerce, sales tax revenue “losses” can be made up by retail sales of non-exempt merchandise,

restaurant and gasoline sales, and the additional revenue created by people crossing into the state to take advantage of the sales tax exemption.

In the 28th Senate District, Barton, Hickory, Pettis, and St. Clair counties will participate in the sales tax holiday this year. For an exact listing of the cities and counties participating in the holiday, visit <http://dor.mo.gov/tax/business/sales/taxholiday/> or call the Department of Revenue at (573) 751-2836.

If you have questions or comments about our state's sales tax holiday or need assistance finding which cities in the 28th Senate District are participating in the sales tax holiday, please feel free to contact me at 573-751-8793 or by e-mail at: delbertscott@senate.mo.gov.

Senator Delbert Scott represents the people of Barton, Benton, Cedar, Dallas, Henry, Hickory, Pettis, Polk and St. Clair counties in the Missouri Senate.

