



Senator Matt Bartle – Serving Jackson County

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Back-to-School Shopping Tax Break

Summer is nearly over, which means another school year will begin shortly. Back-to-school preparations are underway as parents and students shop for required supplies, along with new clothes and shoes. For college students, a major purchase, such as a personal computer, may be planned. All of these extra expenses—though always expected around this time of year—are not easy to swallow, especially as many household budgets are shrinking. However, thanks to legislation passed in 2005, the state of Missouri is giving families and students a break this weekend by waiving state sales tax on certain purchases during Missouri’s annual Back-to-School Sales Tax Holiday.

Each year, the sales tax waiver is held the first Friday through Sunday in August. This year’s **sales tax holiday begins at 12:01 a.m. on Aug. 7 and runs through midnight on Aug. 9**. Certain school-related items such as clothing, school supplies, computers and other items purchased during this time are exempt from the 4.22 percent state sales tax. Counties and cities may also opt in to the holiday at their discretion, allowing shoppers to save even more on their back-to-school purchases by waiving local sales taxes.

Parents and students who take advantage of this tax break will find that many of the items they need to be prepared for the school year qualify for the tax waiver, which applies to the following back-to-school purchases:

- Clothing – any article (including footwear) having a taxable value of \$100 or less.
- School supplies – not to exceed \$50 per purchase.

- Computer software – taxable value of \$350 or less.
- Personal computers – not to exceed \$3,500.
- Computer peripheral devices – not to exceed \$3,500.

Jackson County is participating in the sales tax holiday, and the cities of Lee's Summit, Blue Springs, Greenwood, Lone Jack, Lake Lotawana, Lake Tapawingo, Unity Village, Grain Valley, Sibley, Buckner and Levasy are among those municipalities waiving city sales tax. Shoppers in those areas will receive the maximum tax break. For an exact listing of cities and counties participating in the sales tax holiday and for more information about qualifying items, visit www.dor.mo.gov or call the Department of Revenue at (573) 751-2836.

I encourage you to take advantage of this weekend's sales tax holiday so you can keep a little more of your hard-earned money while purchasing what your children need for a productive and successful school year.

If you have any 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 e-mail at matt_bartle@senate.mo.gov or by phone at (888) 711-9278. My web address is <http://www.senate.mo.gov/bartle>.

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