



State Senator Scott T. Rupp ~ District 2

# The Rupp Report

*Serving Lincoln County & St. Charles County***Column For Week of: August 2, 2010**

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## **Saving Money While Shopping for Back-to-School Items**

*Sales Tax Holiday Will Put Money Back Into Citizens' Pockets*

As the summer rolls into August, many families are getting ready for their children to go back to school. It's hard to believe that many retail outlets already have their back-to-school supplies on display, and by the looks of it, parents have been preparing to send their little ones back to the classroom.

I'd like to take this time to remind those living in the 2<sup>nd</sup> District about Missouri's sales tax holiday for back-to-school items. This three-day event begins Friday, August 6, and runs through Sunday, August 8. Those out shopping for back-to-school supplies, including clothing, computers, and other classroom items, are exempt from sales tax during this timeframe.

More specifically, the sales tax exemption is limited to:

- **Clothing** – any article having a taxable value of \$100 or less. Clothing includes any article of wearing apparel, including footwear, intended to be worn on or about your body. This also includes material used to make school uniforms or other school clothing, and items normally sold in pairs will not be separated to qualify for the exemption. This does not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles.
- **School supplies** – not to exceed \$50 per purchase. School supplies are defined as any item that is normally used by students in a standard classroom for educational purposes, including, but not limited to, textbooks, notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes. These do not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other office equipment, furniture, or fixtures.
- **Personal computers and peripheral devices** – not to exceed \$3,500. These devices are defined as a laptop, desktop, or a tower computer system containing a central processing unit, random access memory, a storage drive, a display monitor, a keyboard, and other items used in conjunction with a personal computer. Computer software is also included in the exemption — taxable value of \$350 or less.

Cities and counties in our state have the choice to participate in this sales tax holiday. Both Lincoln and St. Charles counties in the 2<sup>nd</sup> District are participating. To see a complete list of cities and counties who have opted out of this year's tax holiday, visit the Missouri Department of Revenue's website ([www.dor.mo.gov](http://www.dor.mo.gov)) and click on the **Back To School Sales Tax Holiday Information** link.

During a time when families all across our state are pinching pennies to stay on top of their budgets, every little bit helps. Make sure you take advantage of this event and help keep more of your hard-earned dollars in your wallet. If you have any questions or comments about this or any other topic regarding state government, please visit my website, [e-mail me](#), or call my office at (866) 271-2844.

### Contact Information

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