

NORTH CAROLINA SALES TAX HOLIDAY

Taxability of Selected Items

<u>Item</u>	<u>Taxable</u>	<u>Exempt</u>
Cycling items		
Shoes (exempt as clothing if \$100.00 or less)		X
Shirts (exempt as clothing if \$100.00 or less)		X
Gloves (exempt as clothing if \$100.00 or less)		X
Helmets (exempt as sport or recreational equipment if \$50.00 or less)		X
Pumps	X	
Locks	X	
Uniforms – All uniforms (\$100.00 or less per item), athletic and nonathletic, purchased for nonbusiness use.		X
Textbooks – Exempt (\$100.00 or less per item) only if the book is designed to teach a subject in elementary schools, high schools, and institutions of higher learning.		X
Novels and other similar books, which may be used for extracurricular reading.	X	
Reference books - Exempt as school supplies (\$100.00 or less per item) and include encyclopedias, dictionaries, and thesauruses.		X
Handheld electronic schedulers if \$100.00 or less.		X
Surge protectors for computers	X	
Computer peripherals – Includes web/PC cameras, scanners, and external drives. Peripherals are taxable even if sold with a CPU. (Network cards, internal drives, and additional storage are not peripherals but are considered part of a computer.)	X	
Personal Digital Assistant (PDA) – A lightweight, hand-held, usually pen-based computer used as a personal organizer.		X