



## NEWS FROM THE CAPITOL REPRESENTATIVE JIM MURPHY

Dear Friends,

It is August and that means it is time to go back to school! Don't forget this weekend (August 19, 20 & 21) Texas shoppers get a break from sales tax on clothes and other items for school. More importantly, it also means you might have to get your student immunized or provide a birth certificate for your child's school. We have gathered some information to help you prepare for the school year and please remember to drive carefully in our school zones.

### [Immunizations & Birth Certificates](#)

Immunizations are an important part of public health, and state law requires students in Texas schools to be immunized against certain vaccine-preventable diseases. The Department of State Health Services (DSHS) understands that it can be hard to find the time and money to get your children vaccinated. Please click on this link to find out what immunizations your child might need for back to school → [Immunization Branch, School & Child-Care Facility Requirements](#).

If you need a replacement birth certificate, you can go to the Bureau of Vital Statistics or the Harris County Clerk's Office. The Bureau of Vital Statistics is open Monday-Friday from 7am-4pm and the Harris County Clerk's Office is open Monday-Friday from 8am-4:30pm. Click here for more information → [Bureau of Vital Statistics](#) or [Harris County Clerk's Office](#).

### [Texas Tax Free Weekend](#)

As in previous years, the law exempts most clothing and footwear priced under \$100 from sales tax, which could save shoppers about \$8 on every \$100 they spend. Backpacks under \$100 and used by elementary and secondary students are also exempt. For the purposes of tax-free weekend, a backpack is defined as a messenger bag, book bag, or a pack with straps that is worn on a person's back. The exemption also includes backpacks with wheels, provided they can also be worn on the back like a traditional backpack. The exemption does not include items that are reasonably defined as luggage, briefcases, athletic/duffle/gym bags, computer bags, purses or framed backpacks.

The Texas Legislature has expanded the list of items qualifying for exemption from Texas sales tax during the annual sales tax holiday in August. In addition to clothes, footwear and some backpacks, Texas families also get a sales tax break on most school supplies priced at less than \$100 purchased for use by a student in an elementary or secondary school.

The following is an all-inclusive list of qualifying school supplies (if priced less than \$100):

- Binders
- Book bags
- Calculators
- Cellophane tape
- Blackboard chalk
- Compasses
- Composition books
- Crayons
- Erasers
- Folders; expandable, pocket, plastic, and manila
- Glue, paste and paste sticks
- Highlighters
- Index cards
- Index card boxes
- Legal pads
- Lunch boxes
- Markers
- Notebooks
- Paper; loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper
- Pencil boxes and other school supply boxes
- Pencil sharpeners
- Pencils
- Pens
- Protractors
- Rulers
- Scissors
- Writing tablets

No exemption certificate is required - with one exception. If the purchaser is buying the supplies under a business account, the retailer must obtain an exemption certificate from the purchaser certifying that the items are purchased for use by an elementary or secondary school student. "Under a business account" means the purchaser is using a business credit card or business check rather than a personal credit card or personal check; being billed under a business account maintained at the retailer; or is using a business membership at a retailer that is membership based.

## List of Clothing, Footwear and Backpacks, and Their Exemption Status

### TAX-FREE

- Baby clothes
- Backpacks for use by elementary and secondary students
- Belts with attached buckles
- Boots - cowboy, hiking
- Caps/hats - baseball, fishing, golf, knitted
- Coats and wraps
- Diapers - adult and baby
- Dresses

### TAXED

- Accessories (generally) - barrettes, elastic ponytail holders, wallets, watches
- Backpacks - unless for use by elementary and secondary students
- Baseball cleats and pants
- Belt buckles (without belt)
- Boots - climbing, fishing, rubber work boots, ski, waders

### TAX-FREE

- Gloves (generally)
- Gym suits and uniforms
- Hooded shirts and hooded sweatshirts
- Hosiery
- Jackets
- Jeans
- Jerseys - baseball and football
- Jogging apparel
- Neckwear and ties
- Pajamas
- Pants and trousers
- Raincoats and ponchos
- Robes
- Shirts
- Shoes - sandals, slippers, sneakers, tennis, walking
- Socks (including athletic)
- Shorts
- Suits, slacks, and jackets
- Sweatshirts
- Sweat suits
- Sweaters
- Swimsuits
- Underclothes
- Work clothes and uniforms

### TAXED

- Buttons and zippers
- Cloth and lace, knitting yarns, and other fabrics
- Dry cleaning services
- Football pants
- Golf gloves
- Handbags and purses
- Handkerchiefs
- Hard hats
- Helmets - bike, baseball, football, hockey, motorcycle, sports
- Ice skates
- Jewelry
- Laundering services
- Leather goods - except belts with buckles and wearing apparel
- Pads - football, hockey, soccer, elbow, knee, shoulder
- Personal flotation devices
- Rented clothing (including uniforms, formal wear, and costumes)
- Roller blades and skates
- Safety clothing, glasses
- Shoes - bicycle (cleated), bowling, golf

*A word of caution:* If you sell items that do not qualify for the exemption, you may not advertise or promise that you will pay your customers' sales tax. Additionally, you are prohibited from advertising that you will not collect sales tax on items that do not qualify. You may advertise that tax is included in the sales price of the taxable items that you sell, however.

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