

2015-SALES TAX HOLIDAYS

STATE	DATES	DESCRIPTION OF ITEMS INCLUDED
Alabama	August 7-9	<p>Back-to-School Sales Tax Holiday</p> <p>Alabama holds a back-to-school sales tax holiday during the first weekend in August. During the holiday, consumer purchases of “covered items” are exempt from sales tax. The term “covered items” includes:</p> <ul style="list-style-type: none"> • clothing purchased for \$100 or less per article; • computers, computer software, and school computer supplies purchased for \$750 or less in a single purchase; • school supplies, school art supplies, and school instructional material purchased for \$50 or less per item; and • noncommercial books purchased for \$30 or less per book. [Ala. Code §40-23-211; Ala. Admin. Code r. 810-6-3-.65.] <p>2015 State Tax Holidays</p> <p>In 2015, Alabama's sales tax holiday for severe weather-preparedness supplies runs from Friday, Feb. 20, 2015, through Sunday, Feb. 22, 2015. [Ala. Admin. Code r. 810-6-3-.66.]</p> <p>In 2015, Alabama's sales tax holiday for back-to-school items runs from Friday, Aug. 7, 2015, through Sunday, Aug. 9, 2015. [Ala. Code §40-23-211; Ala. Admin. Code r. 810-6-3-.65(1).]</p> <p>BNA-SUTN AL 10.3.</p>
Alaska	NA	<p>Alaska does not impose a state sales tax. Thus, there are no state sales and use tax holidays.</p> <p>BNA-SUTN AK 10.3.</p>
Arizona	NA	<p>Arizona has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN AZ 10.3.</p>
Arkansas	August 1-2	<p>Arkansas holds a sales tax holiday that runs from the first Saturday in August through that Sunday. During that time, Arkansas exempts from the gross receipts tax sales of:</p> <ul style="list-style-type: none"> • clothing sold for under \$100 per item; • clothing accessories or equipment sold for under \$50 per item; • school art supplies; • school instructional materials; and • school supplies. [Ark. Code Ann. §26-52-444, as added by 2011 H.B. 1369, effective March 29, 2011; see also Ark. Dept. of Fin. & Admin., Instructions for Retailers.] <p>2015 State Tax Holidays</p> <p>In 2015, Arkansas's sales tax holiday runs from Saturday, Aug. 1, 2015, through Sunday, Aug. 2, 2015. [Ark. Code Ann. §26-52-444, as added by 2011 H.B. 1369, effective March 29, 2011.]</p> <p>BNA-SUTN AR 10.3.</p>
California	Not Announced	<p>California has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN CA 10.3.</p>
Colorado	Not Announced	<p>Colorado has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN CO 10.3.</p>
Connecticut	August 16-22	<p>Connecticut has an annual one-week sales tax holiday for clothing and footwear. It runs from the third Sunday in August until the following Saturday. During the holiday, the state exempts from sales tax purchases of clothing or footwear under \$300. [Conn. Gen. Stat. §12-407e; see, e.g., Connecticut Informational Publication IP 2012(1) (explaining and providing examples for the 2012 sales tax holiday).]</p> <p>In 2015, the tax holiday takes place from Aug. 16, 2015, through Aug. 22, 2015. [Conn. Gen. Stat. §12-407e.]</p> <p>BNA-SUTN CT 10.3.</p>
Delaware	NA	<p>Delaware does not impose a sales tax. Thus, there are no state sales and use tax holidays.</p> <p>BNA-SUTN DE 10.3.</p>
District of Columbia	NA	<p>The District of Columbia has not enacted legislation for a sales tax holiday for 2015. [D.C. Office of Tax and Revenue, Sales Tax Holiday Repealed.]</p> <p>BNA-SUTN DC 10.3.</p>
Florida	August 7-16	<p>In 2015, Florida has not announced a sales tax holiday for hurricane preparedness items.</p> <p>In 2015, Florida's sales tax holiday for school supplies, clothing, and footwear occurs from Aug. 7, 2015, through Aug. 16, 2015. [2015 Fla. H.B. 33, effective July 1, 2015.]</p> <p>In 2015, Florida has not announced a sales tax holiday for Energy Star and WaterSense products.</p> <p>BNA-SUTN FL 10.3.</p>

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Georgia	July 31-Aug 1	<p>Georgia holds a back-to-school sales tax holiday in late July and early August. During the holiday, Georgia exempts from sales tax consumer purchases of:• clothing articles sold for \$100 or less per item;</p> <ul style="list-style-type: none"> • computers, computer components, and prewritten computer software sold for \$1,000 or less per item; and • school supplies, school art supplies, school computer supplies, and school instructional materials sold for \$20 or less per item. [Ga. Code Ann. §48-8-3(75)(B); Ga. Comp. R. & Regs. r. 560-12-2-.110; Georgia Informational Bulletin SUT-2014-04-29.] <p>Georgia holds an energy-efficiency sales tax holiday in October. During the holiday, Georgia exempts from sales tax consumer purchases of energy- and water-efficient products for \$1,500 or less each. [Ga. Code Ann. §48-8-3(82)(A); Ga. Comp. R. & Regs. r. 560-12-2-.112, repealed effective July 10, 2014; Ga. Comp. R. & Regs. r. 560-12-2-.114, repealed effective July 10, 2014; Georgia Informational Bulletin SUT-2014-04-29.]</p> <p>In 2015, Georgia's back-to-school sales tax holiday is from July 31, 2015, through Aug. 1, 2015. [See Ga. Code Ann. §48-8-3(75)(A), as amended by 2014 Ga. H.B. 958 , effective April 14, 2014; Ga. Comp. R. & Regs. r. 560-12-2-.110; Georgia Informational Bulletin SUT-2014-04-29.]</p> <p>In 2015, Georgia's sales tax holiday for energy- and water-efficient products is from Oct. 2, 2015, through Oct. 4, 2015. [Ga. Code Ann. §48-8-3(82)(A), as amended by 2014 Ga. H.B. 958, effective April 14, 2014; Ga. Comp. R. & Regs. r. 560-12-2-.110; Georgia Informational Bulletin SUT-2014-04-29.]</p> <p>BNA-SUTN GA 10.3</p>
Hawaii	Not Announced	Hawaii has not announced a sales tax holiday for 2015. BNA-SUTN HI 10.3 .
Idaho	Not Announced	Idaho has not announced a sales tax holiday for 2015. BNA-SUTN ID 10.3 .
Illinois	Not Announced	Illinois has not announced a sales tax holiday for 2015. BNA-SUTN IL 10.3 .
Indiana	Not Announced	Indiana has not announced a sales tax holiday for 2015. BNA-SUTN IN 10.3 .
Iowa	Aug 7-8	<p>Iowa holds an annual two-day sales tax holiday in August. It begins at 12:01 a.m. on the first Friday in August, and it ends at midnight on the following Saturday. During the holiday, Iowa exempts from sales tax purchases of clothing or footwear valued at less than \$100 per item. [Iowa Code Ann. §423.3(68).]</p> <p>In 2015, Iowa's sales tax holiday begins at 12:01 a.m. on Aug. 7, 2015, and it ends at midnight on Aug. 8, 2015. [Iowa Code Ann. §423.3(68).]</p> <p>BNA-SUTN IA 10.3.</p>
Kansas	Not Announced	Kansas has not announced a sales tax holiday for 2015. BNA-SUTN KS 10.3 .
Kentucky	Not Announced	Kentucky has not announced a sales tax holiday for 2015. BNA-SUTN KY 10.3 .
Louisiana	Aug 7-8	<p>Louisiana holds a sales tax holiday each May for purchases of hurricane-preparedness items and supplies. The holiday begins at 12:01 a.m. on the last Saturday of May, and it ends at 11:59 p.m. on that Sunday. During the holiday, Louisiana exempts from sales tax the first \$1,500 on each purchase of "hurricane-preparedness items or supplies." [La. Rev. Stat. Ann. §47:305.58; La. Admin. Code. tit. 61, §4423.]</p> <p>Louisiana holds a general sales tax holiday each year on the first consecutive Friday and Saturday of August. The sales tax holiday exempts from sales tax the first \$2,500 on each purchase of tangible personal property for non-business use. [La. Rev. Stat. Ann. §47:305.54(B)(1).]</p> <p>Louisiana holds a "Second Amendment" sales tax holiday each September. The holiday runs during the first consecutive Friday through Sunday of September. During the holiday, Louisiana exempts from sales tax consumer purchases of firearms, ammunition, and hunting supplies. [La. Rev. Stat. Ann. §47:305.62.]</p> <p>In 2015, the hurricane-preparedness sales tax holiday is from May 30, 2015, through May 31, 2015. [La. Rev. Stat. Ann. §47:305.58; Louisiana Revenue Information Bulletin 15-009 (May 5, 2015).]</p> <p>The general sales tax holiday is from Aug. 7, 2015, through Aug. 8, 2015. [La. Rev. Stat. Ann. §47:305.54(B)(1).]</p> <p>The Second Amendment sales tax holiday is from Sept. 4, 2015, through Sept. 6, 2015. [La. Rev. Stat. Ann. §47:305.62.]</p> <p>BNA-SUTN LA 10.3.</p>
Maine	Not Announced	Maine has not announced a sales tax holiday for 2015. BNA-SUTN ME 10.3 .
Maryland	Aug 9-15	<p>Maryland holds two sales tax holidays. The first is a three-day holiday weekend in February for qualified Energy Star products and solar water heaters, and the second is a seven-day holiday week in August for qualified clothing and footwear. [See 2007 Md. H.B. 5, §2, effective Jan. 1, 2008 (authorizing the sales tax holidays to begin in calendar years 2011 and 2010, respectively); Maryland Sales and Use Tax Bulletin 07-3 (announcing and explaining the two sales tax holidays).]</p> <p>In 2015, the "Shop Maryland Energy Tax-Free Weekend" was from Feb. 14, 2015, through Feb. 16, 2015. [Md. Regs. Code §03.06.01.44.]</p> <p>In 2015, the "Shop Maryland Tax-Free Week" is from Aug. 9, 2015, through Aug. 15, 2015. [Md. Regs. Code §03.06.01.37.]</p> <p>BNA-SUTN MD 10.3.</p>

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Massachusetts	Not Announced	<p>Massachusetts does not have a standing annual sales tax holiday. Rather, Massachusetts enacts sales tax holidays by statute as needed. [See, e.g., 2014 Mass. H.B. 4377, § 109 (authorizing a 2014 sales tax holiday); Massachusetts Technical Information Release TIR 14-7 (Aug. 13, 2014) (explaining the 2014 state tax holiday).]</p> <p>Each year from 2010 to 2014, Massachusetts enacted a sales tax holiday for a two-day period in August. During the holiday, Massachusetts exempted from sales tax consumer purchases of tangible personal property for \$2,500 or less. The sales tax holiday did not apply to electricity, gas, meals, motorboats, motor vehicles, steam, telecommunications items, or tobacco products subject to the cigarette excise tax. [See, e.g., 2014 Mass. H.B. 4377, § 109 (authorizing a 2014 sales tax holiday); Massachusetts Technical Information Release TIR 14-7 (Aug. 13, 2014) (explaining the 2014 state tax holiday).]</p> <p>Massachusetts has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN MA 10.3.</p>
Michigan	Not Announced	<p>Michigan has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN MI 10.3.</p>
Minnesota	Not Announced	<p>Minnesota has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN MN 10.3.</p>
Mississippi	July 31-Aug 1	<p>Mississippi holds a clothing and footwear sales tax holiday from the last Friday in July through that Saturday. During that time, Mississippi exempts from sales tax retail clothing and footwear sales under \$100 per article. [Miss. Code Ann. §27-65-111(bb); Mississippi Notice 72-09-003.]</p> <p>Mississippi holds a “Second Amendment” sales tax holiday. It runs from the first Friday in September through that Sunday. During the holiday, Mississippi exempts from sales tax retail sales of firearms, ammunition, and hunting supplies. The state first held this holiday in 2014. [Miss. Code Ann. §27-65-111(ff), enacted by 2014 Miss. S.B. 2425, effective July 1, 2014.]</p> <p>In 2015, Mississippi’s clothing and footwear sales tax holiday runs from July 31, 2015, through Aug. 1, 2015. [Miss. Code Ann. §27-65-111(bb); see also Mississippi Notice 72-09-003 (describing the sales tax holiday for 2009 and beyond).]</p> <p>In 2015, Mississippi’s Second Amendment sales tax holiday runs from Sept. 4, 2015, through Sept. 6, 2015. [Miss. Code Ann. §27-65-111(ff).]</p> <p>BNA-SUTN MS 10.3.</p>
Missouri	Aug 7-9	<p>Missouri holds two state sales tax holidays each year: the Back-to-School Sales Tax Holiday and the “Show Me Green” Sales Tax Holiday.</p> <p>Annual Back-to-School Sales Tax Holiday</p> <p>Each year on the first Friday, Saturday, and Sunday of August, Missouri exempts from sales and use tax certain back-to-school retail sales. [Mo. Rev. Stat. § 144.049.2; see also Missouri Dept. of Rev., Back-to-School Sales Tax Holiday.] The back-to-school sales tax holiday applies to purchases for personal use of:</p> <ul style="list-style-type: none"> • clothing with a taxable value of \$100 or less; • school supplies that do not exceed \$50 per purchase; • computer software with a taxable value of \$350 or less; and • personal computers or computer peripheral devices not to exceed \$3,500. [Mo. Rev. Stat. § 144.049.2; Mo. Rev. Stat. § 144.049.5; see Missouri Letter Ruling LR7161 (Dec. 19, 2012) (explaining that Ethernet cables and USB drives are included under the definition of “personal computer”); Missouri Letter Ruling LR6870 (July 29, 2011) (explaining that iPads are included under the definition of “personal computer”).] <p>Annual “Show Me Green” Sales Tax Holiday</p> <p>Each year from April 19th to 25th, Missouri exempts from sales and use tax retail sales of “Energy Star certified” new appliances, up to \$1,500 per appliance. [Mo. Rev. Stat. § 144.526.3.]</p> <p>2015 Sales Tax Holidays</p> <p>In 2015, the back-to-school sales tax holiday occurs from Aug. 7, 2015, to Aug. 9, 2015. [Mo. Rev. Stat. § 144.049.2; see Missouri Dept. of Rev., Back-to-School Sales Tax Holiday.]</p> <p>The “Show Me Green” sales tax holiday occurs from April 19, 2015, to April 25, 2015. [Mo. Rev. Stat. § 144.526.3; see Missouri Dept. of Rev., Show Me Green Sales Tax Holiday.]</p> <p>BNA-SUTN MO 10.2.</p>
Montana	NA	<p>Montana does not impose a sales tax.</p> <p>BNA-SUTN MT 10.3.</p>
Nebraska	Not Announced	<p>Nebraska has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NE 10.3.</p>
Nevada	Not Announced	<p>Nevada has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NV 10.3.</p>
New Hampshire	NA	<p>New Hampshire does not impose a sales tax.</p> <p>BNA-SUTN NH 10.3.</p>
New Jersey	Not Announced	<p>New Jersey has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NJ 10.3.</p>

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New Mexico	Aug 7-9	<p>New Mexico holds a back-to-school sales tax holiday each year in August. It runs from the first Friday in August through the following Sunday. During that time, New Mexico exempts gross receipts from retail sales of certain clothing, computers, computer equipment, and school supplies. [N.M. Stat. Ann. §7-9-95.]</p> <p>In 2015, New Mexico's sales tax holiday runs from Aug. 7, 2015, through Aug. 9, 2015. [N.M. Stat. Ann. §7-9-95.]</p> <p>BNA-SUTN NM 10.3.</p>
New York	Not Announced	<p>New York has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NY 10.3.</p>
New York City	Not Announced	<p>New York City has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NYC 10.3.</p>
North Carolina	Not Announced	<p>North Carolina repealed both of its sales tax holidays, effective July 1, 2014. [See N.C. Gen. Stat. §105-164.13C and N.C. Gen. Stat. §105-164.13D, repealed by 2013 N.C. H.B. 998, § 3.4(a), effective July 1, 2014 (repealing the sales tax holidays for both clothing and school supplies and for qualified Energy Star products).]</p> <p>Before 2014, North Carolina held a sales tax holiday in August for qualified clothing and school supplies. The sales tax holiday began at 12:01 a.m. on the first Friday in August, and it ended at 11:59 p.m. on the following Sunday. [North Carolina Sales and Use Tax Bulletin Section 34-24.]</p> <p>Before 2014, North Carolina held a sales tax holiday sales each November for qualified Energy Star products. The holiday began on the first Friday of November, and it ended on the following Sunday. [2013 N.C. H.B. 998, § 3.4(a), effective July 1, 2014.]</p> <p>North Carolina has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN NC 10.3.</p>
North Dakota	Not Announced	<p>North Dakota has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN ND 10.3.</p>
Ohio	Aug 7-9	<p>Ohio holds a three-day back-to-school sales tax holiday in 2015. The holiday occurs on Aug. 7, 8, and 9, 2015. During that time, the state exempts from sales tax purchases of:• clothing, up to \$75 per item;</p> <ul style="list-style-type: none"> • school supplies, up to \$20 per item; and • school instructional materials, up to \$20 per item. [2013 Ohio S.B. 243, effective March 23, 2015.] <p>BNA-SUTN OH 10.3.</p>
Oklahoma	Aug 7-9	<p>Oklahoma holds an annual sales tax holiday in August. It starts at 12:01 a.m. on the first Friday in August, and it ends at midnight on the following Sunday. During that time, Oklahoma exempts from sales tax purchases of clothing or footwear under \$100 per article. [Okla. Admin. Code §710:65-13-511(a).]</p> <p>In 2015, Oklahoma's sales tax holiday begins at 12:01 a.m. on Aug. 7, 2015, and it ends at midnight on Aug. 9, 2015. [Okla. Admin. Code §710:65-13-511.]</p> <p>BNA-SUTN OK 10.3.</p>
Oregon	NA	<p>Oregon does not impose a sales tax.</p> <p>BNA-SUTN OR 10.3.</p>
Pennsylvania	Not Announced	<p>Pennsylvania has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN PA 10.3.</p>
Rhode Island	Not Announced	<p>Rhode Island has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN RI 10.3.</p>

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South Carolina	Aug 7-9	<p>South Carolina holds an annual three-day sales tax holiday. The sales tax holiday begins at 12:01 a.m. on the first Friday in August, and it ends at midnight on the following Sunday. [S.C. Code Ann. §12-36-2120(57).]</p> <p>During the sales tax holiday, sales tax does not apply to purchases of:</p> <ul style="list-style-type: none"> • clothing; • clothing accessories (e.g., hats, scarves, hosiery, and handbags); • footwear; • school supplies (e.g., pens, pencils, paper, binders, notebooks, books, book bags, lunch boxes, and calculators); • computers, printers and printer supplies, or computer software; or • bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows, or pillow cases. [S.C. Code Ann. §12-36-2120(57)(a).] <p>However, sales tax does apply to purchases of:</p> <ul style="list-style-type: none"> • jewelry; • cosmetics; • eyewear; • wallets; • watches; • furniture; • clothing or footwear rentals; • items for use in a trade or business; or • items placed on layaway or a similar deferred payment plan. [S.C. Code Ann. §12-36-2120(57)(b).] <p>In 2015, South Carolina's sales tax holiday begins at 12:01 a.m. on Aug. 7, 2015, and it ends at midnight on Aug. 9, 2015. [S.C. Code Ann. §12-36-2120(57).]</p> <p>BNA-SUTN SC 10.3.</p>
South Dakota	Not Announced	<p>South Dakota has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN SD 10.3.</p>
Tennessee	Aug 7-9	<p>Tennessee holds an annual back-to-school sales tax holiday in August. The tax-free holiday weekend begins at 12:01 a.m. on the first Friday of August, and it ends 11:59 p.m. the following Sunday. During that time, the state exempts from sales tax consumer purchases of:</p> <ul style="list-style-type: none"> • clothing priced at \$100 or less per item; • school and school art supplies priced at \$100 or less per item, and • computers priced at \$1,500 or less. [Tenn. Code Ann. §67-6-393(a).] <p>In 2015, Tennessee's sales tax holiday runs from Aug. 7, 2015, through Aug. 9, 2015. [Tenn. Code Ann. §67-6-393(a).]</p> <p>BNA-SUTN TN 10.3.</p>
Texas	Aug 7-9	<p>Texas holds a sales tax holiday in May for purchases of energy-efficient products. The holiday occurs on the Memorial Day weekend (i.e., from the Saturday preceding the last Monday in May, through the last Monday in May). [Tex. Tax Code Ann. §151.333(c).] During that time, Texas exempts from sales tax purchases of certain "energy-efficient" products. [Tex. Tax Code Ann. §151.333(b); see also Tex. Tax Code Ann. §151.333(a) (defining "energy-efficient product" as a product that has been designated as an Energy Star qualified product under the Energy Star program jointly operated by the U.S. Environmental Protection Agency and the U.S. Department of Energy).] Eligible products include:</p> <ul style="list-style-type: none"> • air conditioners sold for \$6,000 or less; • clothes washers; • ceiling fans; • dehumidifiers; • dishwashers; • incandescent or fluorescent light bulbs; • programmable thermostats; and • refrigerators sold for \$2,000 or less. [Tex. Tax Code Ann. §151.333(b).] <p>Texas holds a back-to-school sales tax holiday in August. The holiday begins on the Friday before the eighth day preceding the earliest date on which any school district other than year-round districts may begin instruction for the school year, through the following Sunday. [Tex. Tax Code Ann. §151.326; Tex. Tax Code Ann. §151.327.] During that time, Texas exempts from sales tax each purchase of clothing, footwear, backpacks, and school supplies sold for less than \$100. [Tex. Tax Code Ann. §151.326; Tex. Tax Code Ann. §151.327.]</p> <p>In 2015, Texas' sales tax holiday for purchases of energy-efficient products occurs from May 23, 2015, to May 25, 2015. [Tex. Tax Code Ann. §151.333(c); Texas Tax Publication 96-1331.]</p> <p>In 2015, Texas' back-to-school sales tax holiday occurs from Aug. 7, 2015, to Aug. 9, 2015. [Tex. Tax Code Ann. §151.326(a)(2); Tex. Tax Code Ann. §151.327(a-1)(2); Texas Tax Publication 98-490.]</p> <p>BNA-SUTN TX 10.3.</p>
Utah	Not Announced	<p>Utah has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN UT 10.3.</p>
Vermont	Not Announced	<p>Vermont has not announced a sales tax holiday for 2015.</p> <p>BNA-SUTN VT 10.3.</p>

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Virginia	Aug 7-9	<p>Virginia holds three annual sales tax holidays. The holidays are for purchases of hurricane and emergency preparedness equipment; school supplies, clothing, and footwear; and qualified Energy Star and WaterSense products. [See Va. Code Ann. §58.1-609.1(18) (Energy Star and WaterSense); Va. Code Ann. §58.1-611.2 (school supplies, clothing, and footwear); Va. Code Ann. §58.1-611.3 (hurricane and emergency preparedness equipment).]</p> <p>During the hurricane and emergency preparedness sales tax holiday, sales and use tax does not apply to purchases of:• portable generators sold for \$1,000 or less;</p> <ul style="list-style-type: none"> • gas-powered chainsaws sold for \$350 or less; or • articles of “other hurricane preparedness” equipment sold for \$60 or less. [Va. Code Ann. §58.1-611.3, as amended by 2013 S.B. 766, effective July 1, 2013 (adding gas-powered chainsaws and chainsaw accessories to the list of qualifying items).] <p>During the holiday for school supplies, clothing, and footwear, sales and use tax does not apply to purchases of eligible:• school supplies selling for \$20 or less, such as dictionaries, notebooks, pens, pencils, notebook paper, calculators; or</p> <ul style="list-style-type: none"> • clothing and footwear selling for \$100 or less. [Va. Code Ann. §58.1-611.2; see Virginia Ruling of the Commissioner PD 06-56 (providing detailed examples and guidance regarding the holiday, as well as a complete list of qualifying items); see also Virginia Ruling of the Commissioner PD 14-102 (July 2, 2014) (reusable fabric sandwich bags and wraps not exempt).] <p>During the Energy Star and WaterSense sales tax holiday, sales and use tax does not apply to purchases of qualified Energy Star and WaterSense products selling for \$2,500 or less, if purchased for noncommercial use. [Va. Code Ann. §58.1-609.1(18).]</p> <p>In 2015, all three sales tax holidays run from Aug. 7th to 9th.</p> <p>In 2014, the three sales tax holidays occurred on the following days:• The hurricane and emergency preparedness sales tax holiday ran from May 25th to 31st.</p> <ul style="list-style-type: none"> • The school supplies, clothing, and footwear holiday ran from Aug. 1st to 3rd. • The Energy Star and WaterSense holiday ran from Oct. 10th to 13th.
Washington	Not Announced	Washington has not announced a sales tax holiday for 2015. BNA-SUTN WA 10.3.
West Virginia	Not Announced	West Virginia has not announced a tax holiday for 2015. BNA-SUTN WV 10.3.
Wisconsin	Not Announced	Wisconsin has not announced a sales tax holiday for 2015. BNA-SUTN WI 10.3.
Wyoming	Not Announced	Wyoming has not announced a sales tax holiday for 2015. BNA-SUTN WY 10.3.