

SALES TAX QUALIFIED ITEMS

The Sales Tax Holiday takes place between August 27 through September 5 of 2022. The following items are exempt from the NJ sales tax.

CERTAIN COMPUTERS

Computers with a sales price less than \$3,000. "Computers" means electronic devices that accept information in digital or similar form and manipulate it for a result based on a sequence of instructions. "Electronic" means related to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities. Computers with a sales price greater than or equal to \$3,000 remain subject to tax during the Sales Tax Holiday.

SCHOOL ART SUPPLIES

"School art supplies" means items commonly used by a student in a course of study for artwork. School art supplies includes the following:

- Clay and Glazes
 - Paints (Including Acrylic, Tempera, and Oil)
 - Paintbrushes for Artwork
 - Watercolors
 - Sketch and Drawing Pads
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SCHOOL COMPUTER SUPPLIES

"School computer supplies" with a sales price less than \$1,000. "School computer supplies" means items commonly used by a student in a course of study in which a computer is used. Retail sales of school computer supplies with a sales price greater than or equal to \$1,000 remain subject to tax during the Sales Tax Holiday. School computer supplies includes the following:

- Computer Storage Media, Diskettes, and Compact Disks
- Handheld Electronic Schedulers (except devices that are cellular phones)
- Personal Digital Assistants (except devices that are cellular phones)
- Computer Printers
- Printer Supplies for Computers, Printer Paper, and Printer Ink

SCHOOL INSTRUCTIONAL MATERIALS

“School instructional materials” means written materials commonly used by a student in a course of study as a reference to learn the subject being taught. School instructional materials includes the following:

- Reference Books
 - Reference Maps and Globes
 - Workbooks
 - Textbooks
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SCHOOL SUPPLIES

“School supplies” means items commonly used by a student in a course of study. School supplies includes the following:

- Binders
 - Blackboard Chalk
 - Calculators
 - Cellophane Tape
 - Crayons
 - Compasses
 - Composition Books
 - Glue, Paste, and Paste Sticks
 - Erasers
 - Folders (expandable, pocket, plastic, and manila)
 - Index Card Boxes
 - Highlighters
 - Index Cards
 - Markers
 - Paper (loose leaf ruled notebook, copy, graph, tracing, manila, colored, construction, and poster board)
 - Pencil Boxes and Other School Supply Boxes
 - Lunch Boxes
 - Writing Tablets
 - Pens
 - Legal Pads
 - Rulers
 - Protractors
 - Notebooks
 - Scissors
 - Book Bags
 - Pencil Sharpeners
 - Pencils
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SPORT OR RECREATIONAL EQUIPMENT

“Sport or recreational equipment” means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. Sport or recreational equipment includes, but is not limited to, the following:

- Ballet and Tap Shoes
- Guards (hand or elbow)
- Goggles
- Life Preservers and Vests
- Mouth Guards
- Waders
- Skates (roller and ice)
- Gloves , (baseball, bowling, boxing, hockey, and golf)
- Shin Guards
- Wetsuits and Fins
- Shoulder Pads
- Helmets (bike, sport)
- Ski Boots
- Athletic Shoes (cleated or spiked)