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## **CT Sales Tax Holiday for Clothing, Shoes Under \$100 Runs from Aug 20 to 26**

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Plan now if you want to take advantage of the state's sales tax holiday for clothing and footwear that costs under \$100 — especially since stores may have their own sales for the same week: Sunday, Aug. 20 through Saturday, Aug. 26.

The state's annual tax holiday takes place just before school starts (in Darien, [that's Aug. 31](#)). Exemptions apply to more than school clothing, however, so even if you're not buying for children, you can get a discount.

Darien stores typically have sales during the tax-free week, so keep an eye out.

Keep in mind that there are various exceptions to the tax exemptions. At the bottom of this article, we've got a list of examples of what will be taxed and what's tax-free.

The temporary tax exemptions apply to footwear and a wide assortment of clothing costing less than \$100 per item. Best of all, it covers more than school clothing.

The tax exemptions apply to sleepwear (nightgowns, pajamas), tennis clothing, formal wear gowns, and the typical school apparel such as well as overcoats, summer and winter clothing for the whole family.

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*— Much of this article is excerpted from a Connecticut Better Business Bureau announcement and from the Connecticut Department of Revenue Services website.*

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"We tend to think of tax-free week in terms of back to school purchases," according to Connecticut Better Business Bureau spokesman Howard Schwartz. "The list of eligible apparel is both impressive and somewhat out of the ordinary. In essence, there is something for everybody."

As summer turns to fall, the National Retail Federation says the average family with elementary and high school-aged children will spend an average of almost \$690. That can include electronic devices such as computers and other school-related gadgets.

The tax holiday does not cover other supplies, but there are ways to buy what your children need for school without breaking the bank.

### **Tips from the Connecticut BBB**

Before you start shopping, Connecticut BBB offers these tips to help keep costs under control:

- **Check your home's inventory** — You may already have some supplies left over from last year. Create a "must buy" list of typical back to school purchases and try to stick to it. Try to avoid impulse buys.
- **Create a budget** — Once you know what you have to buy, look for specials on notebooks, pens and folders at discount stores.
- **Sign up for alerts** — Your favorite retailers can send you sales alerts or post coupons on their websites or social media pages. As good as they look, it is always worth it to compare prices with their competitors.
- **Look for stores that offer student discounts** — Retailers are anxious to clear the shelves to make

room for their new fall fashion inventory, and that means more choices for consumers at lower prices.

- **Shop at home** — You can save money with free shipping for online purchases. Before submitting your order, check terms, conditions, limitations and exchange policies.

[You will find details](#) about Connecticut's tax-free week on the Department of Revenue Services website.

### **Some of the Rules**

*For the full explanation of the many rules surrounding tax-free week purchases, [see this Web page](#) on the Department of Revenue Services website.*

*Here are some examples of what applies and doesn't apply (from the DRS website; keep in mind that these are excerpts and much more information is on that Web page):*

**Articles normally sold as a unit.** Articles that are normally sold as a unit (for example, a pair of shoes) must continue to be sold in that manner; they cannot be separated and sold as individual items to qualify for the exclusion.

**Items not subject to the exemption.** For purposes of the exemption, clothing and footwear do **not** include:

- Any special clothing or footwear primarily designed for athletic activity or protective use that is not normally worn except when used for the athletic activity or protective use for which it was designed.
- Jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items carried on or about the human body but not worn on the body in the manner characteristic of clothing, and

**Cash Discounts, Coupon Sales, and Rebates:** Cash discounts are price reductions that a store offers its customers, such as back-to-school sales. Tax is calculated on the final sales price (after all reductions have been taken). To determine if an item of clothing or footwear will be taxed during the exclusion week, the retailer should use the reduced sales price after the cash discount is deducted from the full or original sales price.

**Example:** A retailer sells a coat for \$115. The retailer offers a 20% discount on the coat during the exclusion week. The sales price of the coat is reduced to \$92 after the discount is taken. The coat is not taxable because it costs less than \$100 during the exclusion week.

Coupons result in an immediate reduction of the sales price of an item when the coupon is presented to the retailer. Tax is calculated on the final sales price of the item after all coupons and other reductions have been applied. A retailer, a manufacturer, or another third party may issue coupons. To determine whether an item

of clothing or footwear costs less than \$100, the retailer should use the sales price after the face value of the coupon (or any higher value given to the coupon by the retailer) is deducted from the original sales price.

**Example:** A retailer sells a coat for \$120. The retailer has a 25% off coupon in its advertising flyer, which the customer presents when buying the coat during the exclusion week. The sales price after the coupon is used is \$90.00. The coat is not taxable because it costs less than \$100.

**“Buy one, get one free” and similar offers.** If a retailer offers “buy one, get one free” or “two for the price of one” on items of clothing or footwear during the exclusion week, the exemption applies as long as the total sales price for each item is less than \$100.

However, if a retailer offers “buy one, get one for a reduced price,” the two prices cannot be averaged to qualify both items for the exemption.

**Example:** A retailer sells a suit for \$130 and offers a second suit for half price when bought with the first suit. The first suit costs \$130 and does not qualify for the exemption. The second suit costs \$65 (half price) and does qualify for the exemption. Together the two suits cost \$195. The retailer cannot average the price of the two suits, to \$97.50 apiece, to qualify both suits for the exemption.

**Rebates**, unlike discounts and coupons, do not reduce the sales price of an item. The tax applies to the sales price of an item *before* the customer obtains a rebate from a manufacturer or third party. The customer gets a rebate separately after the retail sale of the item.

**Rain Checks:** An article of clothing or footwear costing less than \$100 that is purchased during the exclusion week using a rain check is not taxable. If a retailer issues a rain check to a customer during the exclusion week for an article of clothing or footwear costing less than \$100 and the customer purchases the item after the exclusion week has ended using the rain check, the item is taxable.

**Mail Order, Telephone, and Internet Sales:** Tax does not apply to the sale of an article of clothing or footwear costing less than \$100 sold during the exclusion week by mail, telephone, or over the Internet.

**Shipping and Handling Charges:** Generally, tax applies to any charges by the retailer to the purchaser for shipping or delivery. See Conn. Gen. Stat. §12-407(a)(8) and (9). However, no tax is due on shipping and delivery charges in connection with any sale that is not taxable before adding the shipping and delivery charges.

### **Lists of Eligible/Ineligible Clothing and Footwear**

[These lists](#) are from the state Department of Revenue Services, which has an [explanation of the tax-free week details here](#):

### **Examples of Clothing or Footwear That Are Exempt When Sold for Less Than \$100:**

|  |                             |  |
|--|-----------------------------|--|
| Antique clothing;                          | Gloves;                     | Rented uniforms;   |
| Aprons (kitchen);                          | Golf dresses and skirts;    | Robes;   |
| Arm warmers;                               | Golf jackets;               | Sashes;  |
| Athletic socks;                            | Golf shirts;                | Scarves;   |
| Bandannas;                                 | Graduation caps and gowns;  | Scout uniforms;  |
| Baseball hats;                             | Gym suits;                  | Shirts;  |
| Bathing caps;                              | Handkerchiefs;              | Shoelaces;   |
| Belts, suspenders, belt buckles;           | Hats, caps;                 | Shoes: aerobic, basketball, boat, running (without cleats), safety (suitable for everyday wear); |
| Bicycle sneakers (without cleats);         | Fashion boots;              | Ski sweaters, ski jackets;   |
| Blouses;                                   | Jeans;                      | Sleepwear (nightgowns, pajamas);   |
| Chef uniforms;                             | Jogging suits, sweat suits; | Slippers;  |
| Children's bibs;                           | Leg warmers;                | Sneakers;  |
| Clerical vestments and religious clothing; | Leotards, tights;           | Socks;   |

|  |                                      |  |
|--|--------------------------------------|--|
| Diapers (cloth or disposable, adult or child);                       | Lingerie;                            | Square dancing clothes;                              |
| Dresses;   | Nylons, hosiery;*                    | Swim suits;  |
| Ear muffs;   | Overclothes;                         | Tennis clothing (dresses, hats, shorts, and skirts); |
| Employee uniforms (such as police, fire, mechanics, nurses, postal); | Overshoes, rubbers, boots;           | Ties (men's and women's);                            |
| Formal wear gowns;   | Painter pants;                       | Undergarments;                                       |
| Formal wear rentals;   | Ponchos;                             | Wedding gowns, headpieces, and veils;                |
| Foul weather gear;   | Rain jackets, rain suits, rain wear; | Work clothes.  |

\* Support hose specially designed to aid in the circulation of blood purchased by persons with medical need for the hose are exempt under Conn. Gen. Stat. §12-412(19) regardless of their cost.

**Examples of Clothing or Footwear That Are Taxable Even if Sold for Less Than \$100:**

|                                    |                      |   |
|------------------------------------|----------------------|---|
| Athletic supporters;               | Jewelry;             | Shoes: ballet, bicycle, bowling, cleated, football, golf, track, jazz, tap, turf; |
| Barrettes;                         | Lobster bibs;        | Shower caps;  |
| Boots: fishing, mountain climbing, | Martial arts attire; | Ski pants;  |

paddock, riding, ski, firefighter\*;

Goggles\*;

Party costumes;

Sports helmets;

Gloves: athletic, garden, golf,  
tennis, work, rubber\*, surgical\*;

Pot holders;

Sports uniforms;

Hair nets;

Protective aprons\*;

Umbrellas;

Handbags and purses;

Riding pants;

Waders;

Headbands;

Roller skates;

Wallets;

Ice skates;

Safety glasses\*;

Water ski vests;

Insoles, arch supports;

Shin guards;

Wet suits;

Wigs (custom-made wigs or hairpieces for persons with medically diagnosed total and permanent hair loss as a result of disease or the treatment of disease are fully exempt under Conn. Gen. Stat. §12-412(19)).

\* These articles of clothing or footwear may qualify for exemption as safety apparel, regardless of their cost. See [Policy Statement 2004\(4\)](#).