

Sales Tax Holiday Alphabetical Directory: Taxable Items Not Exempt

Tennessee Code Annotated Section 67-6-393

Item	Other Information
Belt Buckles	Belt buckles sold separately are not exempt.
Belts, tool	
Boots, ski	
Breathing Masks	
Bridal apparel, other than gowns or veils	
Briefcases	
Cell Phones, including smart phones	
Clothing Accessories or Equipment	Incidental items worn on the person or in conjunction with clothing.
Compact Disks	Computer storage media
Computer Software	Basic computer software purchased with a bundled system is exempt. Individually purchased software and upgraded software purchased with a bundled system is taxable.
Computer Storage Media	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
Cosmetics	
Diskettes	Computer storage media
Electronic Readers	
Electronic Schedulers	School computer supply
Emblems	Emblems sold separately are not exempt.
Fabric	
Face Shields	
Fins, swim	
Glasses, safety	
Globes	
Gloves, protective or welders'	
Gloves, sports	
Goggles, safety	
Goggles, sports	
Guards, sports hand, elbow, mouth, shin	
Hair Notions	
Handbags	
Hard Hats	
Hearing Protectors	



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Item	Other Information
Helmets	
Jewelry	
Jump Drives	Computer storage media
Leased Items	
Maps	
Paintbrushes, other	Paintbrushes not used for artwork are taxable.
Paints, other	Only acrylic tempora, or oil paints defined as school art supplies are exempt.
Patches	Patches sold separately are not exempt.
Personal Digital Assistants (PDAs)	School computer supply
Printer Ink	School computer supply
Printer Paper	School computer supply
Printer Supplies	School computer supply
Printers	School computer supply
Protective Equipment	Items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property, but not suitable for general use.
Reference Books	
Reference Maps	
Rented Items	
Respirators, paint or dust	
School Computer Supplies	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
School Instructional Material	Reference books, and reference maps and globes. Textbooks and workbooks exempt under existing law.
Sewing Equipment & Supplies	
Sewing Materials	Materials that become part of clothing are not exempt.
Shoes, ballet or tap	
Shoes, cleated or spiked	
Shoulder Pads for Dresses, Jackets, etc.	
Shoulder Pads, sports	
Skates, roller and ice	
Ski Boots	
Skin Diving Suits	



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Smart Phones	
Sport or Recreational Equipment	Items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use.
Sunglasses	
Telephones	
Thread	
Thumb Drives	
Tool Belts	
Trade or Business, items used in	
Umbrellas	
Video Game Consoles	
Wallets	
Watches	
Welders' Gloves	
Wetsuits	
Yarn	
Zippers	