

Bed & bath

This list includes examples and is not comprehensive.
See Code Section 12-36-2120(57) and SC Revenue Ruling #19-4 for more details.

dor.sc.gov/taxfreeweekend

exempt

New and used bed and bath supplies are tax free, including:

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| ☐ Bath mats and rugs | ☐ Pillow cases and shams |
| ☐ Bed skirts and dust ruffles | ☐ Pillows (all types) |
| ☐ Bed spreads, duvets, and comforters | ☐ Sheets and sheet sets |
| ☐ Blankets and throws | ☐ Shower curtains and liners |
| ☐ Mattress pads and toppers | ☐ Towels (all types and sizes) |
| | ☐ Washcloths |

not exempt

Items used in a trade or business are not exempt.
Some other examples of non-exempt items are:

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|------------------------------|---|---------------------|
| • Bathroom accessories | • Shower curtain hooks, rings, and rods | • Toilet paper |
| • Cookware | • Sleeping bags | • Wastebaskets |
| • Furniture | • Stereo equipment | • Window treatments |
| • Hardware and tools | • Table cloths, placemats, napkins and other table supplies | |
| • Mattresses and box springs | | |
| • Paper towels | | |

