Clothing & accessories

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 clothing and footwear is tax free, including:

Accessories
- ☐ Belts and suspenders
- ☐ Hair accessories
- ☐ Hats and caps
- ☐ Purses and handbags
- ☐ Neckties and bow ties

Activewear
- ☐ Exercise clothing
- ☐ Athletic uniforms
- ☐ Leotards and tights
- ☐ Hunting and ski clothing
- ☐ Swimwear

Everyday
- ☐ Dresses and skirts
- ☐ Leggings
- ☐ Pants, jeans, and shorts
- ☐ Shirts and blouses
- ☐ Sleepwear
- ☐ Socks and underwear
- ☐ Suits and blazers
- ☐ Sweaters and sweatshirts

Footwear
All shoes, including:
- ☐ Cleats
- ☐ Dance shoes
- ☐ Rain boots
- ☐ Orthopedic shoes
- ☐ Skates
- ☐ Slippers

Outerwear
- ☐ Coats (all types)
- ☐ Earmuffs
- ☐ Gloves and mittens
- ☐ Rainwear (raincoats, umbrellas, etc.)
- ☐ Scarves
- ☐ Vests

Specialty
- ☐ Aprons
- ☐ Bibs
- ☐ Bridal gowns and veils
- ☐ Costumes
- ☐ Diapers
- ☐ Formal wear (gowns, tuxedos, etc.)
- ☐ Graduation caps and gowns
- ☐ Uniforms (band, scouts, school, sports)

not exempt

Clothing or footwear that is rented or is used in a trade or business is not exempt. Some other examples of non-exempt items are:

- Backpacks not used for school
- Briefcases
- Change purses and wallets
- Cosmetics
- Glasses and sunglasses
- Jewelry
- Protective and safety masks and goggles (athletic, sport, or for work)
- Safety equipment
- Sports equipment (baseball mitts, helmets, life jackets and vests, mouth guards, pads, etc.)
- Watches and bands

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