

Sales Tax Holiday for Certain Retail Sales

August 27, 2022 – September 5, 2022

P.L. 2022, c.21, establishes a Sales Tax Holiday for certain retail sales of computers, school supplies, and sport or recreational equipment when sold to an individual purchaser for non-business use. The Sales Tax Holiday takes place between August 27 through September 5 of 2022. Sellers should not charge Sales Tax on eligible items when purchased during the Sales Tax Holiday.

Retail sales of the following are exempt during the Sales Tax Holiday:

- **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, wireline, 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
- Paintbrushes for Artwork
- Watercolors
- Paints (Including Acrylic, Tempera, and Oil)
- Sketch and Drawing Pads

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

- **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
- Textbooks
- Workbooks

- **School Supplies**

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

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



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

[Sales Tax Holiday FAQ](#)

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Division of Taxation

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