



## **S.F. No. 749 – Sales tax exemption for school supplies**

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This bill provides a sales tax exemption for school supplies, as defined in the bill. Book bags with a retail price over \$60 are not included in the definition of “school supplies.” “School supplies” excludes paper products not used primarily in schoolwork, such as stationery and wrapping paper, adhesive products not generally used by children in a school setting, or backpacks designed primarily for hiking or camping.

Effective for sales and purchases made after June 30, 2025.

