

Client Alert

ARMSTRONG TEASDALE LLP

July 25, 2007

MISSOURI SALES TAX HOLIDAY

The annual Missouri sales tax holiday begins Friday, August 3 and ends at midnight on Sunday, August 5. The holiday potentially applies to items of clothing selling for \$100 or less, school supplies purchased for \$50 or less, computer software costing \$350 or less, and personal computers and peripheral devices costing \$3,500 or less.

Some items in a potentially covered category do not benefit from the holiday. For example, jewelry or accessories are not considered "clothing." Also, some counties and cities do not participate in the sales tax holiday.

The practical approach to the sales tax holiday is to call or visit the retailer of your choice and inquire about the benefits of the sales tax holiday for each item you want to purchase.

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