

**Maryland**  
**Back to School - Sales Tax Holiday**



**Listing of Eligible Tax Free Items**  
**(This list is not All-Inclusive)**

<b>Clothing &amp; Footwear</b>		<b>Price Threshold: \$100 or less per item</b>
Adult Diapers	Formal Clothing Sold or Rented	Sandals
Aerobic Clothing	Fur Coats & Stoles	Scout Uniforms
Antique Clothing	Galoshes	Shawls & Wraps
Arm Warmers	Garters & Garter Belts	Shirts
Athletic Socks	Gloves - Dress, Cold Weather,	Shoes
Athletic Supporters	Liner, & Mittens	Shorts
Baby Clothes & Diapers	Golf Clothing, Caps, Dresses,	Ski Suits
Bath Robes	Shirts, Skirts, Pants	Ski Vests
Bathing Suits & Cover-ups	Graduation Caps & Gowns	Skirts
Belts with or without buckles	Gym Suits & Uniforms	Slacks
Bib Overalls	Hand Muffs	Sleepwear, Nightgowns,
Blouses	Hats	Pajamas
Boots, General Purpose, & Boot Liners	Hiking Boots	Slippers
Bowling Shirts	Hooded Shirts & Sweatshirts	Slips
Bowling Shoes – Sold (not rented)	Hosiery including Support Hosiery	Sneakers
Braces & Supports worn for alleviate a physical incapacity or injury	Hunting Vests, Coats, Pants	Socks
Bras	Jackets	Sports Uniforms (not protective)
Bridal Gowns & Dresses, Sold or Rented	Jeans	Stockings
Caps & Hats	Jerseys	Suits, Slacks, & Jackets
Capes & Wraps	Jogging Apparel & Bras	Support Hose
Chef's Uniforms	Knitted Caps & Hats	Surgical Uniforms
Children's Novelty Costumes	Lab Coats	Suspenders
Choir & Altar Clothing	Leather Clothing	Sweatshirts
Clerical Vestments	Leg Warmers	Sweaters
Coats	Leotards & Tights	Swim Suits & Trunks
Corsets & Corset Laces	Lingerie	Tennis Skirts, Dresses, Shoes
Costumes	Martial Arts Attire	Tights
Coveralls	Men's Formal Wear	Trousers
Cowboy Boots	Mittens & Gloves	Tuxedos (sold or rented)
Diapers ,Diaper Inserts, Cloth or Disposable – Baby & Adult	Nightgowns & Night Shirts	Underclothes
Dress Gloves	Overshoes & Rubber Shoes	Underpants
Dress Shoes	Pajamas	Undershirts
Dresses	Pants	Uniforms for Work & School (not protective)
Ear Bands	Panty hose	Vests (not protective)
Ear Muffs	Ponchos	Windbreakers
Employee Uniforms	Prom dresses	Work Clothes & Uniforms (not protective)
Fishing Vests	Raincoats, Rain Hats & Ponchos	
Flip Flops	Religious Clothing	
	Rented Clothing, including non-protective uniforms, formal wear & costumes	