







110 N.

Tennessee

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Examples of Taxable Items

- adhesive tape
- alarm clocks
- ale
- aluminum foil
- ammonia
- ammunition
- appliances
- automotive items (oil, transmission fluid, antifreeze, etc.)
- baby care products (oil, lotion, powder, etc.)**
- baby clothing
- bags
- baskets
- batteries
- beauty supplies
- beer
- birdseed (except wild birdseed)
- bleach
- books
- breath mints
- brooms
- brushes
- bubble bath
- calendars
- cameras
- candles
- candy*
- canning supplies
- carbonated beverages*
- cards
- cassette tapes
- charcoal briquettes
- charcoal lighter fluid
- Christmas trees and decorations
- cigarettes
- cigarette lighters
- cleaners
- clothespins
- clothing
- coffee pots
- cologne
- cosmetics
- costumes
- cough drops**
- dental floss
- detergent
- deodorant (not including antiperspirant)
- deodorizers
- diapers
- diluted juices (50% or less fruit juice)*
- dishcloths and towels
- dishes
- disinfectant
- distilled spirits

- drinks (soft drinks – canned, bottled, frozen, or powdered, including all ades and punches)*
- dye
- eating utensils
- electrical supplies
- electronic equipment
- eyeglasses
- fabric softeners
- fertilizer
- film
- fishing tackle
- firearms
- flashlights
- floor wax
- flower seeds
- flowers
- flyswatters
- freezer paper and tape
- furniture

- insecticides
- irons
- jars
- jewelry
- keys
- kitchenware
- laundry detergent and additives
- lawn chairs
- lightbulbs
- liquor
- lotions**
- lubricants
- lye
- matches
- magazines
- mops, mop handles, and mop heads
- mothballs and spray

- poisons
- polish
- popsicles
- popcorn (when candy-coated or hot in the store)
- pots and pans
- powder (face, body, and cleaning)
- prophylactics**
- razors and blades
- rental items
- ribbons
- sandwiches (except frozen)
- sandwich bags
- school supplies
- scouring pads
- shaving cream and lotion
- shampoo and rinses
- shoelaces
- silverware
- snuff
- socks
- soap and detergent
- soft drinks (carbonated and non-carbonated)*
- sponges
- sports equipment
- sprays
- starch
- stationery and cards
- sunglasses
- tape (packaging)
- tape recorders
- thread and sundries
- toilet tissue
- tools
- toothbrushes
- toothpaste
- toothpicks
- toys
- tobacco products
- towels
- videotape (sales and rentals)
- watches and clocks
- water softeners
- water softener salt
- wax removers
- whisk brooms
- wine
- wire
- water (when flavored)



- fuses
- garbage bags
- garden supplies
- gift wrap
- glassware
- gum
- hair care products (shampoo, spray, conditioner, etc.)
- hair coloring
- hairpins and accessories
- hammers
- hardware
- housewares
- ice
- ice chests
- ice cream salt
- ice cream sundries (sold individually; not taxable)

- motor oil
- mousetraps
- movies
- nails
- notebooks
- nuts (candy-coated)*
- nursery stock (except annual vegetable plants)
- paper items (all)
- paraffin
- peat moss
- pencils and pens
- perfume
- pet food
- pet supplies
- photo processing
- pictures and frames
- pipes
- plastic items

* Unless purchased with food stamps or the Lone Star Card.

** Unless medicated.