

## **Going on Holiday in the Natural State: An Analysis of the Impact of Sales Tax Holidays**

### Oral Presentation

**ABSTRACT:** Over the past 20 years, a growing number of states have introduced a "Tax Free Weekend" typically just a few weeks before the start of a new school year. The State governments have introduced legislation exempting sales tax on a specified day(s) to benefit consumers, specifically low-income consumers, to save money. Focusing on the state of Arkansas, we examine this practice to determine the benefits to the consumers as well as businesses. This research focuses on possible savings on school supplies and clothing purchases over the course of a one month time period to identify prices before, during, and after "Tax Free Weekend".