

Florida Sales Tax Holiday
August 2017
BACK TO SCHOOL

Summary

General Overview:

- The sales tax holiday will commence at 12:01 a.m. on **Friday, August 4, 2017** and conclude at 11:59 p.m. on **Sunday, August 6, 2017**.
- During this tax holiday period, no sales tax or local option tax (also known as discretionary sales surtax) will be collected on certain purchases of **school supplies, personal computers** and certain **computer-related accessories, clothing, footwear and clothing accessories** for noncommercial home or personal use.
- This tax holiday does **not** apply to any item of clothing selling for more than \$60; any school supply item selling for more than \$15; books that are not otherwise exempt; personal computers and computer-related accessories purchased for commercial purposes.
- More information regarding the holiday can be found at:
<http://floridarevenue.com/>

School Supplies Exemption:

- No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**.
- "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses and calculators. See below for a list of exempt school supplies.

Computers and Computer-Related Accessories Exemption:

- The exemption applies to an eligible item selling for **\$750 or less per item**, when purchased for noncommercial home or personal use.

- “Personal computers” includes electronic book readers, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.
- “Personal computer-related accessories” includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Computer-related accessories do not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does **not** include a device that includes a television tuner. See below for a list of exempt computers and accessories.

Clothing Exemption:

- No tax is due on the sale or purchase of any article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of **\$60 or less per item**. (The list is not all-inclusive.) See below for a list of exempt clothing.
- “Clothing” means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates) intended to be worn on or about the human body. Clothing does **not** include watches, watch bands, jewelry, umbrellas, or handkerchiefs.

EXEMPT SCHOOL SUPPLY ITEMS

- Binders
- Calculators
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper

- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors

EXEMPT COMPUTERS AND COMPUTER-RELATED ACCESSORIES

- Cables (for computers)
- Car adaptors (for laptop computers)
- Central processing units (CPU)
- Compact disk drives
- Computer for noncommercial home or personal use
 - Desktop
 - Laptop
 - Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
 - Blank CDs
 - Diskettes
 - Flash drives
 - Jump drives
 - Memory cards
 - Portable hard drives
 - Storage drives
 - Thumb drives
 - Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including “ear buds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (for computers)
- Modems

- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including “all-in-one” models)
- RAM – random access memory
- Routers
- Scanners
- Software (nonrecreational)
 - Antivirus
 - Database
 - Educational
 - Financial
 - Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

EXEMPT CLOTHING

- Accessories
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Baby clothes
- **Backpacks and book bags**
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Blouses
- Boots (except ski or fishing boots)
- Bowling shoes (purchased)
- Bras
- Cleated and spiked shoes
- Coats
- Coin purses
- Costumes
- Coveralls

- Diaper bags
- Diapers, diaper inserts (adult and baby, cloth or disposable)
- Dresses
- Fanny packs
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and panty hose (including support hosiery)
- Hunting vests
- Insoles
- Jackets
- Jeans
- Lab coats
- Leggings, tights, and leg warmers
- Leotards
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts and insoles
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear (nightgowns and pajamas)
- Slippers
- Slips
- Socks
- Suits, slacks, and jackets

- Suspenders
- Sweatbands
- Sweaters
- Swim suits and trunks
- Ties (neckties – bow ties)
- Tuxedos (purchased)
- Underclothes
- Uniforms (work, school, and athletic - excluding pads)
- Vests

Guidelines:

Articles Normally Sold as a Unit – Articles normally sold as a unit must continue to be sold in that manner; they cannot be separately priced and sold as individual items in order to get the sales tax exemption.

Sets Having Exempt and Taxable Items – When tax-exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or unit is subject to sales tax.

Gift Cards – The sale of a gift card is not taxable. A gift card does not reduce the selling price of an item.

Eligible items purchased during the sales tax holiday period using a gift card will qualify for the exemption, regardless of when the gift card was purchased.

Eligible items purchased with a gift card after the sales tax holiday period are taxable, even if the gift card was purchased during the tax holiday period.

Buy One, Get One Free or for a Reduced Price – The total price of items advertised as “buy one, get one free,” or “buy one, get one for a reduced price,” cannot be averaged for both items to qualify for the exemption.

Exchanging a Purchase after the Sales Tax Holiday Expires – When a customer purchases an eligible item during the sales tax holiday period, then later exchanges the item for the same item (e.g. different size or different color), no tax will be due even if the exchange is made after the holiday period.

When a customer purchases an eligible item during the sales tax holiday period, then later returns the item and receives credit on the purchase of a different item, the new item purchased is subject to sales tax.

Coupons, Discounts, and Rebates – The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer. A coupon, discount, or rebate offered by the retail seller reduces the sales price of an item because it reduces the total amount received by the retail seller for the item.

When a retailer is reimbursed for the amount of any discount created by a manufacturer's coupon, discount, or rebate, the amount of the reimbursement is included in the taxable sales price of the item.

Mail-Order, Catalog, or Online Sales – Eligible items purchased by mail order, catalog, or online are exempt when the order is accepted by the company during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday period.

Shipping and Handling – When shipping and handling charges are part of the sales price of an item, and multiple items are shipped on a single invoice or receipt, the shipping and handling charge must be apportioned to each item on the invoice or receipt to determine if an item is exempt during the sales tax holiday.