



2015 Back-to-School Sales Tax Holiday

August 7 through August 16, 2015

The following is a list of clothing and accessory items and their taxable status during the tax-free period. 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 **\$100 or less per item**. (This list is not all-inclusive.)

Examples of Exempt Clothing Items:

- Accessories (generally)
 - » Barrettes and bobby pins
 - » Belt buckles
 - » Bow ties
 - » Hairnets, bows, clips, and hairbands
 - » Handbags
 - » Neckwear
 - » Ponytail holders
 - » Scarves
 - » Ties
 - » Wallets
- Aerobic/Fitness clothing
- Aprons/Clothing shields
- Athletic supporters
- Baby clothes
- Backpacks
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Blouses
- Book bags
- Boots (except ski boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury*
- Bras
- Caps and hats
- Choir and altar clothing*
- Cleated and spiked shoes
- Clerical vestments*
- Coats and wraps
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Diapers, diaper inserts (adult and baby, cloth or disposable)
- Dresses
- Employee uniforms
- Fanny packs
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves (generally)
 - » Dress (purchased)
 - » Garden
 - » Leather
 - » Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats
- Hosiery, including support hosiery
- Hunting vests
- Insoles
- Jackets
- Jeans
- Lab coats
- Leg warmers
- Leotards and tights
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Panty hose
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing*
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear, nightgowns, and pajamas
- Slippers
- Slips
- Socks
- Sports uniforms (except pads, helmets)
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swim suits and trunks
- Ties (neckties - all)
- Tights
- Tuxedos (excluding rentals)
- Underclothes
- Uniforms (work, school, and athletic - excluding pads)
- Vests
- Vintage clothing
- Work clothes and uniforms

“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, watchbands, jewelry, umbrellas, or handkerchiefs.

This exemption does **not** apply to sales of clothing, wallets, or bags in a theme park, entertainment complex, public lodging establishment, or airport.

Note: *These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

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The following is a list of clothing and accessory items and their taxable status during the tax-free period. 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 **\$100 or less per item**. (This list is not all-inclusive.)

Examples of Taxable Clothing Items:

- Accessories (generally)
 - » Handkerchiefs
 - » Jewelry
 - » Key cases
 - » Watchbands
 - » Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors
- Cloth and lace, knitting yarns, and other fabrics
- Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
- Corsages and boutonnieres
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves (generally)
 - » Baseball
 - » Batting
 - » Bicycle
 - » Golf
 - » Hockey
 - » Rubber
 - » Surgical
 - » Tennis
- Goggles (except prescription*)
- Hard hats
- Helmets (bicycle**, baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Life jackets and vests
- Luggage
- Make-up bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing (including uniforms, formal wear, and costumes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription*)
- Shaving kits/bags
- Shin guards and padding
- Shoulder pads (football, hockey, sports)
- Ski boots (snow)
- Ski vests (water)
- Skin diving suits
- Suitcases
- Sunglasses (except prescription*)
- Swimming masks
- Umbrellas
- Weight-lifting belts
- Wigs

Notes: * These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

** Effective July 1, 2014, bicycle helmets marketed for use by youth are exempt from sales tax.



2015 Back-to-School Sales Tax Holiday August 7 through August 16, 2015

The following is a list of school supplies and their taxable status during the tax-free period. No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**.

Examples of 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

Examples of Taxable School Supply Items:

- Books that are not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper
- Staplers
- Staples

“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.

This exemption does **not** apply to sales of school supplies in a theme park, entertainment complex, public lodging establishment, or airport.



2015 Back-to-School Sales Tax Holiday

August 7 through August 16, 2015

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories, and their taxable status during the tax-free period. The exemption applies to the **first \$750** of the sales price of a qualified item, **when purchased for noncommercial home or personal use.**

Examples of Exempt Computer Items:

- 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 “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (built-in 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

Examples of Taxable Computer Items:

- Batteries (regular)***
- Cases for electronic devices (including electronic reader covers)
- CDs/DVDs (music, voice, pre-recorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed/intended for recreation (games and toys)
- Copy machines and copier ink/toner
- Digital cameras
- Digital media receivers
- Fax machines - stand alone
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

“Personal computer” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but 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.

This exemption does **not** apply to sales of personal computers or computer-related accessories for use in a trade or business; or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

Note: *** Batteries for use in prosthetic or orthopedic appliances are already exempt from tax.



TIP

Tax Information Publication

TIP #15A01-05
Date Issued:
07/06/15

2015 Back-to-School Sales Tax Holiday

August 7 through August 16, 2015

This holiday begins at 12:01 a.m. on Friday, August 7, 2015, and ends at 11:59 p.m. on Sunday, August 16, 2015.

Notice to Businesses with Multiple Locations

This publication is being mailed to the main office of your business. This publication was not mailed to each of your locations. Please be sure to notify all of your individual store locations about this sales tax holiday and the specific provisions in this publication. A list of the eligible items and a copy of this publication are available on our website: www.myflorida.com/dor

During this holiday period, Florida law directs that no sales tax or local option tax (also known as discretionary sales surtax) will be collected on purchases of:

- Clothing, footwear, and certain accessories selling for **\$100 or less** per item,
- Certain school supplies selling for **\$15 or less** per item, and
- Personal computers and certain computer-related accessories on the **first \$750** of the sales price, **when purchased for noncommercial home or personal use.**

This holiday does not apply to:

- Any item of clothing selling for more than \$100;
- Any school supply item selling for more than \$15;
- Books that are not otherwise exempt;
- Rentals or leases of any of these items;
- Repairs or alterations of any of these items; or
- Sales of clothing, school supplies, or computers and computer-related accessories in a theme park, entertainment complex, public lodging establishment, or airport.

Reference: Section 28, Chapter 2015-221, Laws of Florida

For a list of
qualifying items,
scan this code.



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 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 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 holiday period are taxable, even if the gift card was purchased during the 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 Holiday Expires

When a customer purchases an eligible item during the 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 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.

Rain Checks

Eligible items purchased during the holiday period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the holiday period will not qualify an eligible item for the exemption if the item is purchased after the holiday period.

Layaway Sales

A layaway sale is a transaction where merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the

purchase price over a period of time, and receives the merchandise at the end of the payment period. Eligible items sold as layaway sales qualify for the exemption when the customer:

- Takes delivery of the merchandise during the holiday period, or
- Puts an eligible item on layaway, even if final payment is made after the holiday period.

Mail-Order Sales

Eligible items purchased by mail order, catalog, or through the Internet are exempt when the order is accepted by the company during the holiday period for immediate shipment, even if delivery is made after the 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 fairly assigned to each item on the invoice or receipt to determine if an item is exempt during the holiday.

Service Warranties

The taxation of any charges for a service warranty contract will depend on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

Recordkeeping

Sales of eligible items sold during the holiday period should be reported as exempt sales on your sales tax return.

For Bay County Dealers Only

Panama City and Panama City Beach impose a *1% merchant’s license fee* or tax on retailers. The merchant’s license fee is included in the sales price of each item. If the fee is separately stated, it must be assigned to the sales price of each item on the invoice to determine if an item is exempt during the holiday.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 W Tennessee Street, Tallahassee, FL 32399-0112.

E-Services - To file and pay sales and use tax electronically (e-file and e-pay), visit our website.

Clothing

The following is a list of clothing and accessory items and their taxable status during the tax-free period. 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 **\$100 or less per item**. (This list is not all-inclusive.)

“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, watchbands, jewelry, umbrellas, or handkerchiefs.

This exemption does **not** apply to sales of clothing, wallets, or bags in a theme park, entertainment complex, public lodging establishment, or airport.

Examples of Exempt Clothing Items:

- Accessories (generally)
 - » Barrettes and bobby pins
 - » Belt buckles
 - » Bow ties
 - » Hairnets, bows, clips, and hairbands
 - » Handbags
 - » Neckwear
 - » Ponytail holders
 - » Scarves
 - » Ties
 - » Wallets
- Aerobic/Fitness clothing
- Aprons/Clothing shields
- Athletic supporters
- Baby clothes
- Backpacks
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Blouses
- Book bags
- Boots (except ski boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury*
- Bras
- Caps and hats
- Choir and altar clothing*
- Cleated and spiked shoes
- Clerical vestments*
- Coats and wraps
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Diapers, diaper inserts (adult and baby, cloth or disposable)
- Dresses
- Employee uniforms
- Fanny packs
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves (generally)
 - » Dress (purchased)
 - » Garden
 - » Leather
 - » Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats
- Hosiery, including support hosiery
- Hunting vests
- Insoles
- Jackets
- Jeans
- Lab coats
- Leg warmers
- Leotards and tights
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Panty hose
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing*
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear, nightgowns, and pajamas
- Slippers
- Slips
- Socks
- Sports uniforms (except pads, helmets)
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swim suits and trunks
- Ties (neckties - all)
- Tights
- Tuxedos (excluding rentals)
- Underclothes
- Uniforms (work, school, and athletic - excluding pads)
- Vests
- Vintage clothing
- Work clothes and uniforms

For a list of qualifying clothing and accessory items, scan this code.



* These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

Examples of Taxable Clothing Items:

- Accessories (generally)
 - » Handkerchiefs
 - » Jewelry
 - » Key cases
 - » Watchbands
 - » Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors
- Cloth and lace, knitting yarns, and other fabrics
- Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
- Corsages and boutonnières
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves (generally)
 - » Baseball
 - » Batting
 - » Bicycle
 - » Golf
 - » Hockey
 - » Rubber
 - » Surgical
 - » Tennis
- Goggles (except prescription*)
- Hard hats
- Helmets (bicycle**, baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Life jackets and vests
- Luggage
- Make-up bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing (including uniforms, formal wear, and costumes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription*)
- Shaving kits/bags
- Shin guards and padding
- Shoulder pads (football, hockey, sports)
- Ski boots (snow)
- Ski vests (water)
- Skin diving suits
- Suitcases
- Sunglasses (except prescription*)
- Swimming masks
- Umbrellas
- Weight-lifting belts
- Wigs

* These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

** Effective July 1, 2014, bicycle helmets marketed for use by youth are exempt from sales tax.

School Supplies

The following is a list of school supplies and their taxable status during the tax-free period. No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**. This exemption does **not** apply to sales of school supplies in a theme park, entertainment complex, public lodging establishment, or airport.

“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.

Examples of 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

Examples of Taxable School Supply Items:

- Books that are not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper
- Staplers
- Staples

For a list of qualifying school supply items, scan this code.



Computers and computer-related accessories

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories, and their taxable status during the tax-free period. The exemption applies to the **first \$750** of the sales price of a qualified item, **when purchased for noncommercial home or personal use**. This exemption does **not** apply to sales of personal computers or computer-related accessories for use in a trade or business; or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

“Personal computer” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but 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.

Examples of Exempt Computer Items:

- 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 “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (built-in 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

Examples of Taxable Computer Items:

- Batteries (regular)***
- Cases for electronic devices (including electronic reader covers)
- CDs/DVDs (music, voice, pre-recorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed/intended for recreation (games and toys)
- Copy machines and copier ink/toner
- Digital cameras
- Digital media receivers
- Fax machines - stand alone
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

For a list of qualifying computers and computer-related accessories, scan this code.



***** Batteries for use in prosthetic or orthopedic appliances are already exempt from tax.**



Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0100

PRSRT STD
U.S. POSTAGE
PAID
FL DEPT OF
REVENUE

Open Immediately
*Back-to-School
Sales Tax Holiday*
August 7 through August 16, 2015
Information Enclosed

2015
*Florida's 10-Day
Back-to-School
Sales Tax Holiday*
Aug 7 - Aug 16, 2015

Prior to each sales tax holiday, lists of qualifying items, frequently asked questions, examples, and additional information will be available on our website:
www.myflorida.com/dor

- Want the latest tax information?
- ✓ Subscribe to our tax publications or sign up for due date reminders at www.myflorida.com/dor/list
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2015 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions

- 1. Where can I get complete information about this year's holiday?** Tax Information Publication (TIP) 15A01-05 specifies the tax holiday dates, includes definitions of "clothing," "school supplies," "personal computers," and "computer-related accessories" and lists examples of tax-exempt and taxable items during the holiday period. You can find Chapter 2015-221, Laws of Florida, authorizing the holiday at: <http://laws.flrules.org/2015/221>
- 2. Are any business locations excluded from this holiday?**
Theme parks, entertainment complexes, public lodging establishments, and airports are excluded from participating in the sales tax holiday. Sales at any of these establishments are taxable as usual.
- 3. Why are some items excluded from this holiday?**
Only specific items were identified as tax-exempt in the law passed by the 2015 Florida Legislature. No other items are authorized. The labeling or packaging of the items usually determines whether the item may be purchased tax exempt during the ten-day holiday period. For example:
 - Dress, garden, and work gloves sold for \$100 or less are exempt but athletic gloves are taxable because sporting equipment is excluded from the definition of clothing.
 - Batteries designed for a computer are exempt but regular batteries used to operate a flashlight are taxable because flashlight batteries are not a computer-related accessory.
 - Handbags and purses sold for \$100 or less are exempt but briefcases, suitcases, garment bags, and computer bags are taxable because those items are not "intended to be worn on or about the human body," which is a requirement of the exemption.
 - Cases for electronic devices are taxable because they are not specifically listed as exempt in the law.
 - Printers and scanners are exempt on the first \$750 of the sales price of each item but copy machines are taxable because copy machines are not a computer-related accessory under the exemption.
- 4. Are dealers responsible for correctly charging sales tax during this holiday? How will business owners know what items are exempt from sales tax?**
Yes. TIP 15A01-05 was mailed to all registered sales and use tax dealers, including lists of tax-exempt and taxable items that may be copied and provided to employees. The TIP is also posted on the Department's website: www.myflorida.com/dor

The list of clothing and school supplies is not all-inclusive. Whether a school supply item qualifies as tax exempt is based on the labeling or packaging of the item.

If you have a question about a specific item not listed, contact the Department at **800-352-3671** or visit our website: www.myflorida.com/dor
- 5. If I buy eligible items by mail order or through the Internet, do I get the exemption?**
Yes. All purchases of eligible items during the sales tax holiday are tax exempt, including purchases made by mail order or through the Internet.

6. I bought some tax-exempt items and the store owner charged me tax. What should I do?

Take your receipt to the store owner and ask for a refund of the tax.

7. If the selling price of an item of clothing is more than \$100, is the first \$100 exempt from sales tax?

No. The tax exemption applies to items selling for \$100 or less. If an item sells for more than \$100, tax is due on the entire selling price.

8. If the selling price of a school supply item is more than \$15, is the first \$15 exempt from sales tax?

No. The tax exemption applies to school supply items selling for \$15 or less. If an item sells for more than \$15, tax is due on the entire selling price.

9. Can I buy 3 dresses each costing \$79 at the same time and have each dress be exempt from tax?

Yes. You can buy more than one tax-exempt item at a time. The exemption is based on the sales price of each item, not the total sales amount. Therefore, you do not need to buy each dress separately. Every eligible item of clothing with a sales price of \$100 or less sold during the holiday period will be exempt from sales tax. Similarly, every qualified school supply item with a sales price of \$15 or less sold during the holiday period will be exempt from sales tax. And, every qualified personal computer and computer-related computer accessory is exempt from sales tax on the first \$750 of the sales price.

10. Is there a limit on the number of items I can purchase tax exempt during this holiday?

No. The exemption is based on the sales price of each item, not the total amount of the sale. Each eligible item of clothing with a selling price of \$100 or less, each eligible school supply item with a selling price of \$15 or less, and the first \$750 of the sales price of each eligible computer and computer-related accessory, bought during the ten-day holiday period, is exempt from sales tax.

11. If a set contains both tax-exempt items and taxable items, is the set tax exempt during this holiday?

No. Tax-exempt items sold in sets with taxable items are subject to tax. Tax-exempt items must be sold as separate items in order to qualify for the exemption. Sets that include both tax-exempt items and taxable items are subject to tax.

For example, a gift set consisting of a wallet and key chain is sold for \$35. The sale of the gift set is taxable during the holiday period.

12. Why aren't briefcases, suitcases, and other garment bags exempt from tax during this holiday?

The law (Chapter 2015-221, Laws of Florida) specifically states that briefcases, suitcases, and other garment bags are NOT tax exempt during the holiday period.

13. Why aren't cellular phones, video game consoles, digital media receivers, and televisions exempt from tax during this holiday?

The law (Chapter 2015-221, Laws of Florida) specifically states that cellular phones, video game consoles, digital media receivers, televisions, and any devices that are not primarily designed to process data are NOT tax exempt during the holiday period.

14. Does a laptop or desktop computer that comes preloaded with games purchased for home or personal use qualify for the exemption?

Yes. Computers that otherwise meet the criteria for the exemption will still be eligible even if they come preloaded with games.

15. What is nonrecreational software?

Nonrecreational software includes software such as antivirus, word processing, financial, database, and educational software. Gaming software is not exempt from tax.

16. What are peripheral devices?

Peripheral devices include items such as:

- computer cables
- compact disk drives
- keyboards, microphones, docking stations, and web cameras for computers
- zip drives, flash drives, thumb drives, and other data storage devices
- printers and printer cartridges
- routers
- scanners
- modems

Please refer to the list of tax-exempt and taxable computers and computer-related accessories.