



## 2022 Florida Children’s Books Sales Exemption Period: Frequently Asked Questions for Consumers

### 1. What happens during the 2022 Florida Children’s Books Sales Tax Exemption Period?

During the 2022 Florida Children’s Books Sales Tax Exemption Period, you may purchase children’s books exempt from sales tax. The three-month tax exemption period begins on Saturday, May 14, 2022, and ends on Sunday, August 14, 2022. Additional information about the tax exemption period is provided in Tax Information Publication (TIP) No. [22A01-02](#).

### 2. How is “children’s book” defined?

For purposes of the sales tax exemption period, a children’s book is “any fiction or nonfiction book primarily intended for children age 12 or younger, including any board book, picture book, beginning reader book, juvenile chapter book, middle grade book, or audiobook on CD or tape.” If a book is labeled with an age range that includes 12 years old and younger, the book qualifies for the exemption.

**Note:** Bibles, prayer books, and school books are always exempt. School books include printed textbooks and workbooks containing printed instructional material, such as questions and answers, that are used in regularly prescribed courses of study in schools offering grades K through 12.

### 3. Is there a limit on the number of children’s books that can be purchased exempt during the sales tax exemption period?

No, there is no limit on the number of books that can be purchased tax-exempt.

### 4. Do children’s books need to be under a certain price to qualify for the sales tax exemption?

No, there is no price limit for books to qualify for the sales tax exemption.

### 5. Will I have to pay sales tax if I purchase qualifying books during the Children’s Books Sales Tax Exemption Period using a gift card?

No. Qualifying books purchased *during* the Children’s Books Sales Tax Exemption Period using a gift card are exempt from tax, regardless of when the gift card was purchased. However, qualifying books purchased with a gift card *after* the tax exemption period are taxable, even if the gift card was purchased during the sales exemption period.

### 6. Does the Children’s Books Sales Tax Exemption Period also apply to items I purchase online?

Yes. Children’s books purchased online are exempt when the order is accepted by the company during the sales tax exemption period for immediate shipment, even if delivery is made after the tax exemption period.

**7. What types of books are not exempt?**

The 2022 Florida Children’s Books Sales Tax Exemption Period does not apply to books intended for, or primarily marketed to, adults, even if the book is purchased for a child 12 years old or younger.

**8. If I buy a package or set of items that contains both taxable and tax-exempt items during the Children’s Books Sales Tax Exemption Period, how is sales tax calculated?**

If a tax-exempt book is sold in a package or set with a taxable item, sales tax must be calculated on the sales price of the package or set.

**9. If I receive a rain check for a qualifying book during the Children’s Books Sales Tax Exemption Period, can it be used *after* the exemption period to purchase the item tax-exempt?**

No. The purchase of the qualifying book must be made during the exemption period to be tax-exempt. When a rain check is issued, a sale has not occurred. The sale occurs when the rain check is redeemed and the book is purchased.

**10. If I place an item on layaway, is it eligible for the tax exemption during the sales tax exemption period?**

Yes. A layaway is when an item is set aside for 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. Qualifying items placed on layaway during the sales tax exemption period are tax-exempt, even if final payment of the layaway is made after the sales tax exemption period. If a customer makes a final payment and takes delivery of the items during the sales tax exemption period, the qualifying items are tax-exempt.

**11. Who is responsible for determining which books are exempt and which aren’t?**

The Children’s Books Sales Tax Exemption Period is established through the lawmaking authority of the Florida Legislature. Sales tax exemption periods, and the items exempted by the tax holiday, must be passed into law by the Legislature.

**12. How can I request that a certain type of item be added to the list?**

Sales tax exemption periods, and the items exempted by them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

**13. I didn’t see my question listed here. Where can I find additional information about the 2022 Children’s Books Sales Tax Exemption Period?**

If you have a question about this sales tax exemption period that is not addressed in TIP No. [22A01-02](#), contact the Florida Department of Revenue at (850) 488-6800.