

2024 Florida Disaster Preparedness Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What happens during the 2024 Florida Disaster Preparedness Sales Tax Holiday?

During the 2024 Florida Disaster Preparedness Sales Tax Holiday, you may purchase qualifying items related to disaster preparedness exempt from sales tax.

There will be two, separate, two-week holiday periods this year. The first **begins on Saturday, June 1, 2024, and ends on Friday, June 14, 2024.** The second holiday period **begins on Saturday, August 24, 2024, and ends on Friday, September 6, 2024.**

A list of items that are exempt from tax during the sales tax holiday is provided in Tax Information Publication (TIP) No. 24A01-04. These include:

- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less
- A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less
- A smoke detector or smoke alarm with a sales price of \$70 or less
- A fire extinguisher with a sales price of \$70 or less
- A carbon monoxide detector with a sales price of \$70 or less
- A nonelectric food storage cooler with a sales price of \$60 or less
- A portable power bank with a sales price of \$60 or less
- A gas or diesel fuel tank with a sales price of \$50 or less
- A portable self-powered radio*, two-way radio, or weather-band radio with a sales price of \$50 or less
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of \$50 or less
- A portable self-powered light source* (powered by battery, solar, hand-crank, or gas) with a sales price of \$40 or less
 - Flashlights
 - Lanterns
 - Candles
- Reusable ice (ice packs) with a sales price of \$20 or less

** Eligible light sources and radios qualify for the exemption, even if electrical cords are included in the purchase.*

- Supplies necessary for the evacuation of household pets. For purposes of this exemption, necessary supplies means the noncommercial purchase of:
 - Bags of dry cat or dog food weighing 50 or fewer pounds and with a sales price of \$100 or less per bag
 - Portable kennels or pet carriers with a sales price of \$100 or less per item
 - Over-the-counter pet medications with a sales price of \$100 or less
 - Pet beds with a sales price of \$40 or less per item
 - Cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item
 - Leashes, collars, and muzzles with a sales price of \$20 or less per item
 - Pet pads with a sales price of \$20 or less per box or package
 - Manual can openers with a sales price of \$15 or less per item
 - Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item
 - Cat litter pans with a sales price of \$15 or less per item
 - Pet waste disposal bags with a sales price of \$15 or less per package
 - Hamster or rabbit substrate with a sales price of \$15 or less per package
 - Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case

2. Is there a limit on the number of qualifying items that can be purchased exempt during the sales tax holiday?

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

3. What types of items are not exempt?

The 2024 Florida Disaster Preparedness Sales Tax Holiday does not apply to:

- Sales in a theme park, entertainment complex, public lodging establishment, or airport
- Commercial purchases of eligible pet evacuation supplies
- The rental or repair or any of the qualifying items listed above

4. If I buy a package or set of items that contains both taxable and tax-exempt items during 2024 Disaster Preparedness Sales Tax Holiday, how is sales tax calculated?

If a tax-exempt item 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.

For example, four AA rechargeable batteries are sold in a package that includes a battery charger for \$35. Although the batteries would qualify for the exemption if sold separately during the tax holiday, the battery charger does not qualify. The full sales price of \$35 is taxable.

5. If the store is offering a “buy one, get one free” or “buy one, get one for a reduced price” special on lanterns and I purchase a lantern for \$50 and get another for free, will the transaction be tax-free because I am effectively paying \$25 (less than the \$40 maximum) for each lantern?

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. In this case, the total sale of \$50 is taxable.

6. If I purchase a gift card during the sales tax holiday, can I then purchase a qualifying item tax-exempt using the gift card after the tax holiday ends?

No. The purchase of the qualifying item must be made during the sales tax holiday to be tax-exempt. However, when qualifying items are purchased during the tax holiday using a gift card, the items are tax-exempt; it does not matter when the gift card was purchased.

7. If a store issues me a rain check during the sales tax holiday, can I use it after the tax holiday to purchase the item tax-exempt?

No. The purchase of the qualifying item must be made during the sales tax holiday 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 item is purchased.

8. If I place an item on layaway, is it eligible for the tax exemption during the sales tax holiday?

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 holiday are tax-exempt, even if final payment of the layaway is made after the sales tax holiday. If a customer makes a final payment and takes delivery of the items during the sales tax holiday, the qualifying items are tax-exempt.

9. Does the Disaster Preparedness Sales Tax Holiday also apply to items I purchase online?

Yes. Items purchased by mail order, catalog, or online are exempt when the order is accepted by the company during the sales tax holiday for immediate shipment, even if delivery is made after the tax holiday.

10. Who is responsible for determining which items are exempt and which aren't?

The 2024 Florida Disaster Preparedness Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays and the items exempted by the tax holiday must be passed into law by the Legislature.

11. I purchased an exempt item during the sales tax holiday, but the business charged sales tax. How can I get a refund for the tax I paid?

You should take your receipt to the business and request a refund of the tax collected in error. You may provide the business with a copy of TIP No. 24A01-04 or direct the seller to floridarevenue.com for more information.

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

Sales tax holidays 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. You can find your representative at www.myfloridahouse.gov.

13. I didn't see my question listed here. Where can I find additional information about the 2024 Florida Disaster Preparedness Sales Tax Holiday?

If you have a question about a specific item that is not listed in TIP No. 24A01-04, contact the Florida Department of Revenue at (850) 488-6800.

14. I heard there were several sales tax holidays this year. Where can I find more information about the other holidays?

House Bill 7073 from the 2024 regular legislative session was signed into law on May 7, 2024. The law contains four tax relief holidays and specifies the time frame for each holiday. For a printable calendar of the tax relief holidays, you can visit our website:

floridarevenue.com/SalesTaxHolidays.