



DEPARTMENT OF REVENUE

Florida Sales Tax Exemption Period on Children's Diapers And Baby and Toddler Clothing, Apparel, and Shoes: Frequently Asked Questions for Consumers

1. What happens during the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes?

During the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes, you may purchase children's diapers and baby and toddler clothing, apparel, and shoes exempt from sales tax. The one-year exemption period begins on Friday, July 1, 2022, and ends on Friday, June 30, 2023. Additional information on exemptions during the exemption period is provided in Tax Information Publication (TIP) No. [22A01-06](#).

2. What falls under the category of "children's diapers"?

Children's diapers include single-use and reusable diapers, including those used for toilet training, and diaper inserts.

3. What does "clothing" and "apparel" include?

"Clothing" and "apparel" refers to any article of clothing or wearing apparel intended to be worn on or about the human body. The sales tax exemption period only applies to clothing, apparel, and shoes primarily intended for children ages 5 and younger.

Examples of exempt clothing and accessories include:

- Accessories
 - Barrettes and bobby pins
 - Belt buckles
 - Bow ties
 - Hairnets, bows, clips, and hairbands
 - Neckwear
 - Ponytail holders
 - Scarves
 - Ties
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Baby clothes
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs

- Bicycle helmets (youth)**
- Blouses
- Boots (except ski or fishing boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury*
- Bras
- Choir and altar clothing*
- Cleated and spiked shoes
- Coats
- Costumes
- Coveralls
- Dresses
- Fishing vests (non-flotation)
- Formal clothing (purchased)
- Gloves
 - Dress
 - Garden
 - Leather
 - Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and pantyhose (including support hosiery)
- Hunting vests
- Jackets
- Jeans
- Leggings, tights, and leg warmers
- Leotards
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing*
- 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 boots (snow)
- Ski suits (snow)
- Skirts
- Sleepwear (nightgowns and pajamas)
- Slippers
- Slips
- Socks
- Suits, slacks, and jackets
- Suspenders
- Sweatbands

- Sweaters
- Swimsuits and trunks
- Ties (neckties and bow ties)
- Tuxedos
- Underclothes
- Uniforms (work, school, and athletic, excluding pads)
- Vests

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

** Bicycle helmets marketed for use by youth are always exempt from sales tax.

4. What types of items are not exempt?

The Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes does not apply to:

- adult diapers, undergarments, or related products, or to diaper bags*;
- clothing, apparel, or shoes intended for children over the age of 5 years;
- alterations to any eligible items; or
- rentals of any eligible items.

* While diaper bags are not exempt under the provisions of the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes, they are exempt under the provisions of the 2022 Back-to-School Sales Tax Holiday, which overlaps with a portion of the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes. To learn more about the Back-to-School Sales Tax Holiday, see TIP No. [22A01-08](#).

In addition, specific examples of non-exempt clothing and accessories include the following:

- Accessories
 - Handbags
 - Handkerchiefs
 - Jewelry
 - Key cases
 - Wallets
 - Watchbands
 - Watches
- Athletic gloves
- Athletic pads
- Backpacks and bookbags
- Briefcases
- Chest protectors
- Cloth, lace, knitting yarns, and other fabrics
- Clothing repair items (such as thread, buttons, tapes, iron-on patches, or zippers)
- Coin purses
- Crib blankets
- Diving suits (wet and dry)

- Duffel bags
- Elbow pads
- Fanny packs
- Fins
- Fishing boots (waders)
- Football pads
- Garment bags
- Gloves
 - 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
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Purses
- Repair or wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription*)
- Shin guards and padding
- Should pads (e.g., football, hockey)
- Ski vests (water)
- Skin diving suites
- Suitcases

- Sunglasses (except prescription*)
- Swimming masks
- Umbrellas
- Wigs

* These items are always exempt as prescription items.

** Bicycle helmets market for use by youth are always exempt from sales tax.

5. Is there a limit on the amount of children's diapers or baby and toddler clothing, apparel, and shoes that can be purchased exempt during the sales tax exemption period?

No, there is no limit on the amount of children's diapers or baby and toddler clothing, apparel, and shoes that can be purchased tax-exempt.

6. Do children's diapers or baby and toddler clothing, apparel, and shoes need to be under a certain price to qualify for the sales tax exemption?

No, there is no price limit for children's diapers or baby and toddler clothes, apparel, and shoes to qualify for the sales tax exemption.

7. Will I have to pay sales tax if I purchase qualifying items during the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes using a gift card?

No. Qualifying items purchased *during* the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes using a gift card are exempt from tax, regardless of when the gift card was purchased. However, qualifying items purchased with a gift card *after* the tax exemption period are taxable, even if the gift card was purchased during the tax exemption period.

8. Does the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes also apply to items I purchase online?

Yes. Children's diapers baby and toddler clothing, apparel, and shoes 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.

9. If I buy a package or set of items that contains both taxable and exempt items during the Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes, how is sales tax calculated?

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

10. If I receive a rain check for a qualifying item during the sales tax exemption period, can it be used *after* the exemption period to purchase the item tax-exempt?

No, the purchase of the qualifying item 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 item is purchased.

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

The Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes is established through the lawmaking authority of the Florida Legislature. Sales tax exemption periods, and the items exempted by the exemption period, must be passed into law by the Legislature.

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

Sales tax exemption periods, and the items exempted by the exemption period, 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 Florida Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes?

If you have a question about this sales tax exemption period that is not addressed in TIP No. [2A01-06](#), 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 7071 from the 2022 regular legislative session was signed into law on May 6, 2022. The new law contains ten tax relief holidays and specifies the timeframe for each holiday. For a printable calendar of the tax relief holidays, you can visit our website: [Florida Dept. of Revenue - Sales Tax Holidays and Exemption Periods \(floridarevenue.com\)](http://floridarevenue.com).