



## 2022 Florida Disaster Preparedness Sales Tax Holiday: Frequently Asked Questions for Consumers

### 1. What happens during the 2022 Florida Disaster Preparedness Sales Tax Holiday?

During the 2022 Florida Disaster Preparedness Sales Tax Holiday, you may purchase qualifying items related to disaster preparedness exempt from sales tax. The two-week holiday period begins on Friday, May 28, 2022, and ends on Friday, June 10, 2022. A list of items that are exempt from tax during the sales tax holiday period is provided in Tax Information Publication (TIP) No. [22A01-03](#). These include:

#### Selling for \$20 or less:

- Reusable ice (ice packs)

#### Selling for \$40 or less:

- Any portable self-powered light source\* (powered by battery, solar, hand-crank or gas):
  - Flashlights
  - Lanterns
  - Candles

#### Selling for \$50 or less:

- Any gas or diesel fuel container, including LP gas and kerosene containers
- Batteries, including rechargeable batteries, listed sizes only (excluding automobile and boat batteries):
  - AA-cell and AAA-cell
  - C-cell
  - D-cell
  - 6-volt
  - 9-volt
- Two-way and weather band radios\* (powered by battery, solar, or hand-crank)

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

#### Selling for \$60 or less:

- Nonelectric food storage coolers
- Portable power banks

#### **NEW THIS YEAR:** Selling for \$70 or less:

- Smoke detectors and smoke alarms
- Fire extinguishers
- Carbon monoxide detectors

Selling for \$100 or less:

- Tarpaulins (tarps) or other flexible waterproof sheeting
- Ground anchor systems
- Tie-down kits
- Bungee cords
- Ratchet straps

Selling for \$1,000 or less:

- Portable generators used to provide light or communications, or to preserve food in the event of a power outage

**NEW THIS YEAR: Supplies necessary for the evacuation of household pets, including:**

- Cans or pouches of wet pet food selling for \$2 or less per can or pouch or the equivalent if sold in a box or case
- Collapsible or travel-sized food or water bowls selling for \$15 or less per item
- Manual can openers selling for \$15 or less per item
- Cat litter pans selling for \$15 or less
- Pet waste disposal bags selling for \$15 or less per package
- Hamster or rabbit substrate selling for \$15 or less per package
- Leashes, collars, and muzzles selling for \$20 or less
- Pet pads selling for \$20 or less per box or package
- Cat litter weighing 25 or fewer pounds and selling for \$25 or less
- Bags of dry pet food weighing 15 or fewer pounds and selling for \$30 or less
- Pet beds selling for \$40 or less
- Portable kennels or pet carriers selling for \$100 or less

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

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 2022 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 2022 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 period, 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 period, can I then purchase a qualifying item tax-exempt using the gift card after the tax holiday period ends?**

No. The purchase of the qualifying item must be made during the sales tax holiday period to be tax-exempt. However, when qualifying items are purchased during the tax holiday period 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 period, can I use it after the tax holiday period to purchase the item tax-exempt?**

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

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

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

The 2022 Florida Disaster Preparedness Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holiday periods, and the items exempted by the tax holiday period, must be passed into law by the Legislature.

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

Sales tax holiday 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.

- 12. I didn't see my question listed here. Where can I find additional information about the 2022 Florida Disaster Preparedness Sales Tax Holiday?**

If you have a question about a specific item that is not listed in TIP No. [22A01-03](#), contact the Florida Department of Revenue at (850) 488-6800.