



2022 Freedom Week Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What items will be exempt from sales tax during the 2022 Florida Freedom Week Sales Tax Holiday?

During the 2022 Florida Freedom Week Sales Tax Holiday, you may purchase admissions to music events, sporting events, cultural events, state park annual passes, fitness facilities, and certain outdoor-related supplies exempt from sales tax. The one-week holiday period begins on Friday, July 1, 2022, and ends on Thursday, July 7, 2022.

A list of items that are exempt from tax during the sales tax holiday period is provided in Tax Information Publication (TIP) No. [22A01-04](#). These include:

• Admissions

- Live music events*+
- Live sporting events*
- Movies*
- Museum entry, including annual passes
- State park entry, including annual passes
- Ballets*+
- Plays*+
- Musical theater performances*+
- Fairs*
- Festivals*
- Cultural events*
- Private and membership clubs providing physical fitness facilities*

** To be held on any date(s) from July 1, 2022, through December 31, 2022*

+ Including season tickets

• Boating and Water Activity Supplies

- The first \$25 of the sales price of:
 - Snorkels
 - Goggles
 - Swimming masks

- **NEW THIS YEAR:** The first \$35 of the sales price of:
 - Recreational pool tubes
 - Pool floats
 - Inflatable chairs
 - Pool toys
- The first \$50 of the sales price of:
 - Safety flares
- The first \$75 of the sales price of:
 - Life jackets
 - Coolers
 - Paddles
 - Oars
- The first \$150 of the sales price of:
 - Water skis
 - Wakeboards
 - Kneeboards
 - Recreational inflatable water tubes or floats capable of being towed
- The first \$300 of the sales price of:
 - Paddleboards
 - Surfboards
- The first \$500 of the sales price of:
 - Canoes
 - Kayaks
- **Camping Supplies**
 - The first \$30 of the sales price of:
 - Camping lanterns
 - Flashlights
 - The first \$50 of the sales price of:
 - Sleeping bags
 - Portable hammocks
 - Camping stoves
 - Collapsible camping chairs
 - The first \$200 of the sales price of:
 - Tents
- **Fishing Supplies***
 - The first \$30 of the sales price of:
 - Tackle boxes or bags
 - The first \$10 of the sales price of:
 - Bait or fishing tackle, if multiple items are sold together
 - The first \$5 of the sales price of:
 - Bait or fishing tackle, if sold individually

** Does not include supplies used for commercial fishing purposes.*

- **General Outdoor Supplies**

- The first \$15 of the sales price of:
 - Sunscreen
 - Insect repellent
- The first \$30 of the sales price of:
 - Water bottles
- The first \$50 of the sales price of:
 - Bicycle helmets
- The first \$75 of the sales price of:
 - Rods and reels, if sold individually
- The first \$100 of the sales price of:
 - Sunglasses
- The first \$150 of the sales price of:
 - Rods and reels, if sold as a set
- The first \$200 of the sales price of:
 - Binoculars
- The first \$250 of the sales price of:
 - Outdoor gas or charcoal grills
 - Bicycles

- **Sports Equipment**

- Any items used in individual or team sports, not including clothing or footwear, selling for \$40 or less per item

- **NEW THIS YEAR: Residential Pool Supplies**

- The first \$100 of the sales price of:
 - Individual residential pool and spa replacement parts, nets, filters, lights, and covers
- The first \$150 of the combined sales price of:
 - All residential pool and spa chemicals purchased by an individual

2. If I purchase an item that costs more than the price limits stated above, do I only owe sales tax on the portion of the price that exceeds the limit for that item?

Yes, if you purchase an item that qualifies for the sales tax exemption, but costs more than the price limits stated above, you must pay sales tax only on that portion of the sales price that exceeds the stated qualifying limit. For example, if you purchase a water bottle for \$35, you will only pay tax on \$5 (the first \$30 of the sales price is exempt during the holiday period).

3. What other types of items are not exempt?

The 2022 Florida Freedom Week Sales Tax Holiday does not apply to rentals of any eligible items, or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

In addition, if the purchaser of an admission subsequently resells the admission, the purchaser must collect sales tax on the full sales price of the resold admission.

4. If I buy a package or set of items that contains both taxable and tax-exempt items during the 2022 Freedom Week 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, a camping stove is sold for \$50 in a package that includes a canister of camping fuel. Although the camping stove would qualify for the exemption if sold separately during the sales tax holiday period, the camping fuel does not qualify. The full sales price of \$50 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 collapsible camping chairs and I purchase one for \$100 and get another for free, will the transaction be tax-free because I am effectively paying \$50 for each chair?

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 first \$50 of the sales price of a collapsible camping chair is exempt from sales tax; however, sales tax is owed on the remaining \$50 paid.

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

9. Does the Freedom Week Sales Tax Holiday also apply to items I purchase online?

Yes. Items 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.

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

The 2022 Florida Freedom Week Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holiday periods, and the items exempted by the 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 Freedom Week Sales Tax Holiday?

If you have a question about a specific item that is not listed in TIP No. [22A01-04](#), contact the Florida Department of Revenue at (850) 488-6800.