



2023 Florida Freedom Summer Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What items will be exempt from sales tax during the 2023 Florida Freedom Summer Sales Tax Holiday?

During the 2023 Florida Freedom Summer Sales Tax Holiday, you may purchase admissions to music events, sporting events, cultural events, state park annual passes, and fitness facilities, as well as certain boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, children’s athletic equipment, and children’s toys exempt from sales tax. The tax holiday begins on Monday, May 29, 2023, and ends on Monday, September 4, 2023.

A list of items that are exempt from tax during the sales tax holiday is provided in Tax Information Publication (TIP) No. [23A01-03](#). 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 May 29, 2023, through December 31, 2023*

+ Including season tickets

• Boating and Water Activity Supplies

- The following items with a sales price of \$500 or less:
 - Canoes
 - Kayaks
- The following items with a sales price of \$300 or less:
 - Paddleboards
 - Surfboards

- The following items with a sales price of \$150 or less:
 - Water skis
 - Wakeboards
 - Kneeboards
 - Recreational inflatable water tubes or floats capable of being towed
- The following items with a sales price of \$75 or less:
 - Life jackets
 - Coolers
 - Paddles
 - Oars
- The following items with a sales price of \$50 or less:
 - Safety flares
- The following items with a sales price of \$35 or less:
 - Recreational pool tubes
 - Pool floats
 - Inflatable chairs
 - Pool toys
- The following items with a sales price of \$25 or less:
 - Snorkels
 - Goggles
 - Swimming masks
- **Camping Supplies**
 - The following items with a sales price of \$200 or less:
 - Tents
 - The following items with a sales price of \$50 or less:
 - Sleeping bags
 - Portable hammocks
 - Camping stoves
 - Collapsible camping chairs
 - The following items with a sales price of \$30 or less:
 - Camping lanterns
 - Flashlights
- **Fishing Supplies***
 - The following items with a sales price of \$150 or less:
 - Rods and reels, if sold as a set
 - The following items with a sales price of \$75 or less:
 - Rods and reels, if sold individually
 - The following items with a sales price of \$30 or less:
 - Tackle boxes or bags
 - The following items with a sales price of \$10 or less:
 - Bait or fishing tackle, if multiple items are sold together

- The following items with a sales price of \$5 or less:

- Bait or fishing tackle, if sold individually

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

- **General Outdoor Supplies**

- The following items with a sales price of \$500 or less:

- Bicycles

- The following items with a sales price of \$250 or less:

- Outdoor gas or charcoal grills

- The following items with a sales price of \$200 or less:

- Binoculars

- The following items with a sales price of \$100 or less:

- Sunglasses

- The following items with a sales price of \$50 or less:

- Hydration packs

- Bicycle helmets (bicycle helmets marketed for use by youth are permanently exempt)

- The following items with a sales price of \$30 or less:

- Water bottles

- The following items with a sales price of \$15 or less:

- Sunscreen

- Insect repellent

- **Residential Pool Supplies**

- The following items with a sales price of \$150 or less:

- All residential pool and spa chemicals purchased by an individual

- The following items with a sales price of \$100 or less:

- Individual residential pool and spa replacement parts, nets, filters, lights, and covers

- **Children's Athletic Equipment**

- Consumer products with a sales price of \$100 or less that are designed or intended by the manufacturer for a child 12 years of age or younger for use in an athletic activity

- **Children's Toys**

- Consumer products with a sales price of \$75 or less that are designed or intended by the manufacturer for a child 12 years of age or younger for use by the child when the child plays

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?

If you purchase an item that would otherwise qualify for the sales tax exemption, but costs more than the price limits stated above, the item is not exempt, and you must pay sales tax on the entire price of the item.

3. What other types of items are not exempt?

The 2023 Florida Freedom Summer 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 original purchaser of an admission subsequently resells the admission, the original 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 2023 Freedom Summer 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 entire 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, 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 purchase of the camping chairs 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 sales 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 tax holiday. If a customer makes a final payment and takes delivery of the items during the tax holiday, the qualifying items are tax-exempt.

9. Does the Freedom Summer 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 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 2023 Florida Freedom Summer Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays, and the items exempted by the holiday, must be passed into law by the Legislature.

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

You should take your receipt to the selling dealer and request a refund of the tax collected in error. If the dealer does not issue the refund, you may report this [tax violation](#) to the Department of Revenue.

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 2023 Florida Freedom Summer Sales Tax Holiday?

If you have a question about a specific item that is not listed in TIP No. [23A01-03](#), 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 7063 from the 2023 regular legislative session was signed into law on May 25, 2023. The law contains six 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 - Tax Holidays and Exemption Periods \(floridarevenue.com\)](#).