

# 2023-24 Florida Gas Ranges and Cooktops Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What happens during the 2023-24 Florida Gas Ranges and Cooktops Sales Tax Exemption? During the Florida Gas Ranges and Cooktops Sales Tax Holiday, you may purchase gas ranges and cooktops exempt from sales tax on retail sales. "Gas ranges and cooktops" refers to any gas range or cooktop fueled by combustible gas such as natural gas, propane, butane, liquefied petroleum (LP) gas, or other flammable gas. It does <u>not</u> include outdoor gas grills\*, camping stoves\* or other portable stoves.

\*Certain outdoor gas grills and camping stoves are exempt during "Freedom Summer" sales tax holiday, May 29, 2023 through September 4, 2023. Refer to TIP #23A01-xx for more information.

## The one-year tax exemption period begins on Saturday, July 1, 2023, and ends on Sunday, June 30, 2024.

Additional information on exemptions during the tax exemption period is provided in Tax Information Publication (TIP) No. 23A01-05.

2. Is there a limit on the gas ranges and cooktops that can be purchased tax-exempt during the sales tax holiday period?

No, there is no limit on the number of gas ranges and cooktops that can be purchased taxexempt.

3. If a power cord or conversion kit does not come with the eligible stove can I purchase them taxexempt as well?

No. Installation kits, conversion kits, power cords or burner grates when sold separately from the stove or cooktop are no eligible for the sales tax holiday.

4. Do gas ranges and cooktops need to be under a certain price to qualify for the sales tax exemption?

No, there is no price limit for gas ranges and cooktops to qualify for the sales tax exemption.

5. Will I have to pay sales tax if I purchase qualifying items during the Florida Gas Ranges and Cooktops Sales Tax Holiday using a gift card?

No. When qualifying items are purchased during the exemption period using a gift card, the qualifying items are tax-exempt; it does not matter when the gift card was purchased.

### 6. Does the Florida Gas Ranges and Cooktops Sales Tax Holiday also apply to items I purchase online?

Yes. Gas ranges and cooktops 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 sales tax exemption period.

## 7. If I buy a package or set of items that contains both tax-exempt and taxable items during the Florida Gas Ranges and Cooktops Sales Tax Holiday, how is sales tax calculated?

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

#### 8. Is installation covered by this holiday?

When an eligible range or cooktop remains tangible personal property when installed, any separately itemized charge for installation is part of the sales price and is exempt if the item purchased is exempt.

9. If I receive a rain check for a qualifying item during the Florida Gas Ranges and Cooktops Sales Tax Holiday, 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 book is purchased.

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

The Florida Gas Ranges and Cooktops Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Tax exemption periods, and the items exempted by them, 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 <u>tax violation</u> to the Department of Revenue.

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

Sales tax exemption 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. You can find your representative at <a href="https://www.myfloridahouse.gov">www.myfloridahouse.gov</a>.

## 13. I didn't see my question listed here. Where can I find additional information about the Florida Gas Ranges and Cooktops Sales Tax Holiday?

If you have a question about a specific item that is not addressed in TIP No. <u>23A01-05</u>, 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 new law contains six tax relief holidays and specifies the timeframe for each holiday. For a

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