

## **Frequently Asked Questions for Consumers**

1. What items will be exempt during the 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday?

From **Monday, September 8, through Wednesday, December 31, 2025**, Florida taxpayers may purchase qualifying items commonly used for hunting, fishing, and camping exempt from sales tax. These items include:

- Hunting supplies:
  - Ammunition (as defined in section 790.001(1), Florida Statutes)
  - Firearms, including:
    - > Any weapon designed to expel a projectile by an explosive
    - Pistols, rifles, and shotguns
  - Firearm accessories, including:
    - Charging handles
    - Cleaning kits
    - > Holsters
    - Pistol grips
    - Sights or optics
    - Stocks
  - Bows and crossbows
  - Bow and crossbow accessories, including:
    - > Arrows
    - > Bolts
    - > Quarrels
    - > Quivers
    - Releases
    - Sights or optics
    - Wristguards
- Camping and fishing supplies:
  - Bait and fishing tackle priced at **\$5 or less** (or **\$10 or less** when sold as a set)
  - Flashlights, camping lanterns, tackle boxes, or tackle bags priced at \$30 or less
  - Camping stoves, collapsible chairs, portable hammocks, and sleeping bags priced at \$50 or less
  - Rods and reels priced at \$75 or less, or \$150 or less if sold as a set
  - Tents priced at \$200 or less

For a complete list of qualifying items, see <u>Tax Information Publication (TIP) No. 25A01-09</u>.

### 2. How is ammunition defined in section 790.001(1), Florida Statutes?

Ammunition is defined in section 790.001(1), Florida Statutes, as any object consisting of all of the following:

- A fixed metallic or nonmetallic hull or casing containing a primer
- One or more projectiles, one or more bullets, or shot
- Gunpowder
- 3. If I buy a package or set of items that contains both taxable and tax-exempt items during the 2025 Florida Hunting, Fishing, and Camping 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.
- 4. 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.

5. If a store issues me a rain check for a qualifying item 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.

#### 6. Does the sales tax exemption also apply to items I purchase online?

Yes. Eligible items purchased through a marketplace provider or remote seller are exempt when the order is accepted by the marketplace provider or remote seller during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday period.

#### 7. 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.

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

You should take your receipt to the business and request a refund of the tax collected in error. You may provide the business with a copy of <u>TIP No. 25A01-09</u> or direct the seller to <u>floridarevenue.com</u> for more information.

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

The 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays and the items exempted by them must be passed into law by the Legislature.

#### 10. 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 legislators regarding your suggestion. You can find your legislators at <u>stateofflorida.com/state-legislators</u>.

#### 11. I didn't see my question listed here. Where can I find additional information about the 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday?

If you have a question about this sales tax holiday that is not addressed in <u>TIP No. 25A01-09</u>, contact the Florida Department of Revenue at (850) 488-6800.

# 12. I heard there was another sales tax holiday this year. Where can I find more information about it?

House Bill 7031 from the 2025 regular legislative session was signed into law on June 30, 2025. In addition to the 2025 Hunting, Fishing, and Camping Sales Tax Holiday, the new law establishes an annual, recurring Back to School Sales Tax Holiday.