

2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday: Frequently Asked Questions for Sales and Use Tax Dealers

TAX COLLECTION RESPONSIBILITIES

1. What are the dates and items included in 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 [Tax Information Publication \(TIP\) No. 25A01-09](#).

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. Am I responsible for correctly exempting qualifying items during the sales tax holiday?

Yes, you are responsible for correctly exempting qualifying items during the sales tax holiday. If you have a question about a specific item that is not listed in [TIP No. 25A01-09](#), contact the Florida Department of Revenue at (850) 488-6800.

4. Do I collect the local discretionary tax on the items that are exempt from sales tax during the holiday period?

No. When an item is exempt from sales tax, it is also exempt from discretionary sales surtax. During the holiday period, you will not collect the state sales tax or local option discretionary sales surtax on sales of eligible items.

5. What should I do if I mistakenly collect tax on an item that should be exempt from tax during the sales tax holiday?

Sales tax becomes state funds at the moment of collection. You should refund the tax to your customer(s). If the tax cannot be refunded, you must report and pay the tax to the Department.

6. What if a customer comes back after the sales tax holiday for a refund of the tax they inadvertently paid, but I have already remitted the tax to the Department of Revenue?

You should refund the tax to the customer. You may take a credit on your next sales and use tax return for the tax refunded to the customer.

NON-EXEMPT ITEMS

7. When tax-exempt items are normally sold together with taxable items as a set or single unit, is the entire set still subject to sales tax?

Yes. For example, suppose a hunting rifle and gun case are sold together as a set. Although the hunting rifle would qualify for the exemption if sold separately during the sales tax holiday, the gun case does not qualify. The full sales price is taxable.

REFUNDS/EXCHANGES

- 8. A customer returns an item that was purchased before the sales tax holiday and exchanges it for another item during the sales tax holiday. The new item is exempt from tax during the sales tax holiday. Do I give the customer a tax refund?**

Yes. You must have documentation (e.g., receipts or invoices) showing that tax was paid on the item at the time of the original purchase.

- 9. If a customer returns a qualifying, exempt item and is given an item of equal price after the sales tax holiday, is sales tax due on the new item?**

When a customer purchases an eligible item during the sales tax holiday period, then later exchanges the item for the same item (e.g., different size or color), no tax will be due, even if the exchange is made after the sales tax holiday period.

When a customer purchases an eligible item during the sales tax holiday period, then later returns the item and receives credit toward the purchase of an item that did not qualify for the exemption, the new item purchased is subject to sales tax.

RECORDS AND REPORTING

- 10. Do I need to account for exempt sales during a sales tax holiday differently than other tax-exempt sales?**

No. There are no additional record-keeping requirements.

GIFT CARDS

- 11. If the customer purchases a gift card during the sales tax holiday, can the customer 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.

LAYAWAY ITEMS

- 12. If the customer places 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.

RAIN CHECKS

13. If a store issues a rain check during the sales tax holiday, can the customer 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.

REMOTE SALES (MAIL ORDER, CATALOG, AND INTERNET)

14. Do the exemptions during the sales tax holiday apply to remote sales?

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 for immediate shipment, even if delivery is made after the sales tax holiday.

An order is accepted by the remote seller when action has been taken to fill the order for immediate shipment. Actions to fill an order include assigning an order number to a telephone order, confirming an internet order by an email to the customer, or placing a date received on an order received by mail.

An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed because of a backlog of orders or stock is currently unavailable or on back order.

MERCHANT'S LICENSE OR OTHER FEES (TWO CITIES IN BAY COUNTY ONLY)

15. How should a business handle the 1% merchant's license fee (sometimes referred to as a gross receipts fee) in Panama City or Panama City Beach during the sales tax holiday?

When stores located in these two cities charge customers the 1% fee, it is part of the sales price, even when the fee is separately stated on a receipt or invoice.

EXAMPLE OF ITEM SOLD IN PANAMA CITY

Price of gun sight	\$99.00
1% merchant's license fee	+ <u>\$0.99</u>
Total price	\$99.99

SHIPPING CHARGES

16. How does sales tax apply toward shipping charges for items purchased remotely by mail order or through a catalog or the internet?

Shipping charges separately stated on a customer's invoice are part of the sales price of each item listed on the sales invoice. You must proportionately allocate the shipping charges among the items ordered. The amount of each item is divided by the total amount of all the items ordered to obtain the percentage that each item bears to the total order. Multiply the total shipping charge by the percentage for each item to determine the amount of the shipping charge applicable to each item.

EXAMPLE

A customer orders a \$170 gun sight and a \$45 package of shooting targets, for a total of \$215, during the Florida Hunting, Fishing, and Camping Sales Tax Holiday. The shipping charge is \$20.

Gun Sight:

Cost of gun sight ÷ total cost: $\$170 \div \$215 = 79\%$

Shipping charge for gun sight: $79\% \times \$20 = \15.80

Total sales price for the gun sight: $\$170 + \$15.80 = \$185.80$

Shooting Targets:

Cost of shooting targets ÷ total cost: $\$45 \div \$215 = 21\%$

Shipping charge for shooting targets: $21\% \times \$20 = \4.20

Total sales price for the shooting targets: $\$45 + \$4.20 = \$49.20 + \text{tax}$

The total sales price for the gun sight – \$170 plus \$15.80 shipping – is tax-exempt. However, the shooting targets are not tax-exempt during the 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday; the taxpayer must pay tax on the \$45 sales price and the \$4.20 shipping.

ADDITIONAL INFORMATION

17. Does a business have the option of not participating in the 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday?

No. The law does not authorize dealers to opt out of participating in the 2025 Florida Hunting, Fishing, and Camping Sales Tax Holiday.

18. 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 the holidays must be passed into law by the Legislature.

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

Sales tax holidays and the items exempted by the holidays 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 stateofflorida.com/state-legislators.

20. 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](#).