



2020 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions – Consumers

1. What happens during the 2020 Back-to-School Sales Tax Holiday?

During the 2020 Back-to-School Sales Tax Holiday, certain clothing, footwear, and accessories selling for \$60 or less per item, certain school supplies selling for \$15 or less per item, and the first \$1,000 of the sales price of personal computers and related accessories purchased for noncommercial home or personal use are exempt from sales tax. The holiday period begins on Friday, August 7, 2020, and ends on Sunday, August 9, 2020. A list of items exempt from tax during the holiday period is provided in Tax Information Publication (TIP) No. 20A01-04.

2. I am planning to purchase a jacket for my daughter during the sales tax holiday that costs \$75. I know that items of clothing costing up to \$60 will be tax-exempt; does this mean I will only have to pay sales tax on \$15 of the price of the jacket?

No. During the Back-to-School Tax Holiday, the tax exemption applies to items of clothing selling for \$60 or less. If an item sells for more than \$60, tax is due on the entire selling price.

3. If I purchase a shirt during the sales tax holiday and my son decides he likes it better in a bigger size, will I have to pay sales tax if I take it back to the store and exchange it after the sales tax holiday has ended?

No. When you buy a qualifying item tax exempt during the Back-to-School Sales Tax Holiday, then later exchange it 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.

However, when you buy a qualifying item tax exempt during the Back-to-School Sales Tax Holiday then later return the item and receive a credit on the purchase of a *different* item, the new item purchased is subject to sales tax.

4. My son plays on his high school's baseball team. Are athletic items such as baseball gloves or batting gloves tax-exempt?

No, most athletic items such as baseball gloves, football shoulder pads, or soccer knee guards are not tax-exempt during the Back-to-School Sales Tax Holiday. For a complete list of items that are and are not eligible for sales tax exemptions, see TIP No. 20A01-04.

5. I will be purchasing various school supplies such as pens, pencils, and paper that sell for less than \$15 dollars each. If my total purchase is more than \$15, do I have to pay sales tax?

No. The tax exemption applies to each qualifying school supply item with a sales price of \$15 or less, regardless of the number of qualifying items purchased. However, if an item sells for more than \$15, tax is due on the selling price of that item.

6. If the selling price of a personal computer is more than \$1,000, do I have to pay tax on the first \$1,000 exempt from sales tax?

No. The tax exemption applies to the first \$1000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. You will only pay tax on the amount of the sales price over \$1,000.

7. I'm planning to buy my child a computer for doing schoolwork, and I know that the first \$1,000 of the purchase price is tax-exempt. Are computer accessories, such as cords, keyboards, and printers tax-exempt as well?

A wide range of computer accessories, including cords, keyboards, printers, and printer ink, are exempt from sales tax during the Back-to-School Sales Tax Holiday. To view the complete list, see TIP No. 20A01-04.

8. Will I have to pay sales tax if I purchase qualifying items during the sales tax holiday using a gift card?

No. Qualifying items purchased during the Back-to-School Sales Tax Holiday using a gift card are exempt from tax, regardless of when the gift card was purchased. However, qualifying items purchased with a gift card after the sales tax holiday period *are* taxable, even if the gift card was purchased during the sales tax holiday period.

9. Does the sales tax holiday also apply to items I purchase online?

Yes. Qualifying items purchased by mail-order, catalog, or online are exempt when the order is accepted by the company during the Back-to-School Sales Tax Holiday for immediate shipment, even if delivery is made after the sales tax holiday period.

10. Is there a limit on the number of qualifying items I can purchase during the sales tax holiday?

No. The exemption is based on the sales price of each item.

11. If I buy a package or set of items that contains both taxable items and items that are exempt during the sales tax holiday, is the package or set exempt during the holiday period?

No. Qualifying items that are tax exempt must be sold as separate items during the sales tax holiday period to qualify for the exemption. If a qualifying item is sold in a package or set with a non-qualifying taxable item, the purchase is subject to sales tax.

12. If I receive a rain check for a qualifying item during the sales tax holiday, can it be used after the holiday to purchase the item tax exempt?

No. The purchase of the qualifying item must be made during the 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.

13. Who is responsible for the list of exempt items?

The Back to School Sales Tax Holidays are established through the law-making authority of the Florida Legislature. Sales tax holidays, and the items exempted by the tax holiday, must be passed into law by the Florida Legislature.

14. How can I request that a certain item be added to the list?

Sales tax holidays, and the items exempted by the tax holiday, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.