

## 2021 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions – Consumers

### TAX-EXEMPT ITEMS

**1. What happens during the 2021 Florida Back-to-School Sales Tax Holiday?**

During the 2021 Florida 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 Saturday, July 31, 2021, and ends on Monday, August 9, 2021. Additional information on exemptions from sales tax during the holiday period is provided in [Tax Information Publication \(TIP\) No. 21A01-08](#).

**2. Is there a limit on the number of qualifying items I can purchase during the Back-to-School Sales Tax Holiday?**

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

**3. I will be purchasing various school supplies such as pens, pencils, and paper that sell for less than \$15 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.

**4. If the selling price of a personal computer is more than \$1,000, do I have to pay tax on the entire purchase?**

No. The tax exemption applies to the first \$1,000 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.

**5. 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. 21A01-08](#).

**6. Will I have to pay sales tax if I purchase qualifying items during the Back-to-School 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.

**7. Does the Back-to-School Sales Tax Holiday also apply to items I purchase online?**

Yes. Qualifying 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 sales tax holiday period.

**NON-EXEMPT ITEMS**

**8. What types of items are not exempt?**

The 2021 Florida Back-to-School Sales Tax Holiday does not apply to:

- Any item of clothing selling for more than \$60;
- Any school supply item selling for more than \$15;
- Books that are not otherwise exempt;
- Computers and computer-related accessories purchased for commercial purposes;
- Rentals or leases of any eligible items;
- Repairs or alterations of any eligible items; or
- Sales of any eligible items in a theme park, entertainment complex, public lodging establishment, or airport.

**9. I am planning to purchase a jacket for my daughter during the Back-to-School 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.

**10. I am purchasing a shirt for \$70 for my son during the Back-to-School Sales Tax holiday period. The store is advertising a “buy one, get one free” sale on this shirt. If I purchase two shirts for \$70, can I divide the price in half and not pay sales tax?**

No, 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.

**11. 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. 21A01-08](#).

**12. If I buy a package or set of items that contains both taxable items and items that are exempt during the Back-to-School 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.

**13. If I receive a rain check for a qualifying item during the Back-to-School 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.

**ADDITIONAL INFORMATION**

**14. Who is responsible for the list of exempt items?**

The Back-to-School Sales Tax Holiday is established through the lawmaking 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.

**15. 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.

**16. I didn't see my question listed here. Where can I find additional information about the 2021 Back-to-School Sales Tax Holiday?**

If you have a question about a specific item that is not addressed in [TIP No. 21A01-08](#), contact the Florida Department of Revenue at (850) 488-6800.