



2022 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions for Consumers

1. What happens during the 2022 Florida Back-to-School Sales Tax Holiday?

During the 2022 Florida Back-to-School Sales Tax Holiday, certain clothing, footwear, and accessories selling for \$100 or less per item, certain school supplies selling for \$50 or less per item, learning aids and jigsaw puzzles with a sales price of \$30 or less, and personal computers and related accessories purchased for noncommercial home or personal use with a sales price of \$1,500 or less, are exempt from sales tax. The holiday period begins on Monday, July 25, 2022, and ends on Sunday, August 7, 2022. Additional information on exemptions from tax during the holiday period is provided in Tax Information Publication (TIP) No. [22A01-08](#).

Please note: Because of an overlap in sales tax exemption periods, the retail sale of children's diapers and baby and toddler clothing, apparel, and footwear, regardless of the sales price, is also tax-exempt during the dates July 1, 2022, through June 30, 2023. See TIP No. [22A01-06](#) for specific information about this tax exemption period.

In addition, the retail sale of children's books (children ages 12 or younger), regardless of the sales price, is exempt during the dates May 14, 2022, through August 14, 2022. See TIP No. [22A01-02](#) for specific information about this tax exemption period.

2. If I purchase an item that costs more than the limits stated above, do I only owe sales tax on the portion of the price that exceeds the limit for that item?

If you purchase an item that would otherwise qualify for the sales tax exemption but costs more than the limits listed above, the item is not exempt, and you must pay sales tax on the entire price of the item.

3. Is there a limit on the number of items that can be purchased exempt during the sales tax holiday?

No. The exemption is based on the sales price of each item, not on the number of items purchased.

4. What types of clothing and accessories are tax-exempt during the Back-to-School Sales Tax Holiday?

Examples of exempt clothing and accessories include the following items with a sales price of \$100 or less per item:

- Accessories
 - Barrettes and bobby pins
 - Belt buckles

- Bow ties
- Hairnets, bows, clips, and hairbands
- Handbags
- Neckwear
- Ponytail holders
- Scarves
- Ties
- Wallets
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Baby clothes
- Backpacks and book bags
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Bicycle helmets (youth)**
- Blouses
- Boots (except ski or fishing boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury*
- Bras
- Choir and altar clothing*
- Cleated and spiked shoes
- Clerical vestments*
- Coats
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Diapers, diaper inserts, (adult and baby, cloth, or disposable)
- Dresses
- Fanny packs
- Fishing vests (non-flotation)
- Formal clothing (purchased)
- Gloves
 - Dress (purchased)
 - Garden
 - Leather
 - Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and pantyhose (including support hosiery)

- Hunting vests
- Jackets
- Jeans
- Lab coats
- Leggings, tights, and leg warmers
- Leotards
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing*
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts and insoles
- Shoes (including athletic)
- Shoulder pads (e.g., dresses and jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear (nightgowns and pajamas)
- Slippers
- Slips
- Socks
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swimsuits and trunks
- Ties (neckties and bow ties)
- Tuxedos (purchased)
- Underclothes
- Uniforms (work, school, and athletic – excluding pads)
- Vests

** These items are always exempt as religious, prescription, prosthetic, or orthopedic items.*

*** Bicycle helmets marketed for use by youth are always exempt from sales tax.*

6. What types of school supplies are eligible for the sales tax exemption?

Examples of exempt school supplies include the following items with a sales price of \$50 or less per item:

- Binders
- Calculators
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper
- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors
- Staplers and staples (used to secure paper products)

7. How exactly are learning aids defined?

“Learning aids” are flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets. Examples of tax-exempt learning aids are the following items with a sales price of \$30 or less per item:

- Electronic books
- Flashcards
- Interactive books
- Jigsaw puzzles
- Learning cards
- Matching games
- Memory games
- Puzzle books
- Search-and-find books
- Stacking or nesting blocks or sets
- Toys that teach reading or math skills

8. What types of items are included under “personal computers” and “personal computer-related accessories”?

“Personal computers” includes electronic book readers, laptops, desktops, handheld devices, tablets, and tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

“Personal computer-related accessories” includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Computer-related accessories do not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

Examples of exempt personal computers and personal computer-related accessories include the following items with a sales price of \$1,500 or less per item:

- Cables (for computers)
- Car adapters (for laptop computers)
- Central processing units (CPUs)
- Compact disk drives
- Computers for noncommercial or personal use
 - Desktop
 - Laptop
 - Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
 - Blank CDs
 - Diskettes
 - Flash drives
 - Jump drives
 - Memory cards
 - Portable hard drives
 - Storage drives
 - Thumb drives
 - Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (for computers)

- Modems
- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including “all-in-one” models)
- RAM (random access memory)
- Routers
- Scanners
- Software (nonrecreational)
 - Antivirus
 - Database
 - Educational
 - Financial
 - Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

9. What types of items are not exempt?

The 2022 Florida Back-to-School Sales Tax Holiday does not apply to:

- Any item of clothing selling for more than \$100;
- Any school supply item selling for more than \$50;
- Learning aids and jigsaw puzzles selling for more than \$30;
- Books that are not otherwise exempt;
- Computers and computer-related accessories with a sales price of more than \$1,500;
- Computers and computer-related accessories purchased for commercial purposes;
- Rentals of any eligible items;
- Repairs or alterations of any eligible items; or
- Sales of any eligible items within a theme park, entertainment complex, public lodging establishment, or airport.

In addition, examples of types of clothing and accessories that are not tax-exempt include:

- Accessories
 - Handkerchiefs
 - Jewelry
 - Key cases
 - Watchbands
 - Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors

- Cloth, lace, knitting yarns, and other fabrics
- Clothing repair items (such as thread, buttons, tapes, iron-on patches, or zippers)
- Corsages or boutonnieres
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves
 - Baseball
 - Batting
 - Bicycle
 - Golf
 - Hockey
 - Rubber
 - Surgical
 - Tennis
- Goggles (except prescription*)
- Hard hats
- Helmets (bicycle**, baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Life jackets and vests
- Luggage
- Makeup bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing or footwear (e.g., uniforms, formal wear, costumes, and bowling shoes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription*)
- Shaving kits and bags
- Shin guards and padding
- Shoulder pads (e.g., football, hockey, sports)
- Ski boots (snow)
- Ski vests (water)

- Skin diving suits
- Suitcases
- Sunglasses (except prescription*)
- Swimming masks
- Umbrellas
- Weightlifting belts
- Wigs

* *These items are always exempt as religious, prescription, prosthetic, or orthopedic items.*

** *Bicycle helmets marketed for use by youth are always exempt from sales tax.*

Also, the following are examples of school supply items that are not exempt from sales tax:

- Books not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper

Finally, the following are examples of computers and computer-related accessories that are not exempt from sales tax:

- Batteries (regular)***
- Cases for electronic devices (including electronic reader covers)
- CDs and DVDs (music, voice, prerecorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed and intended for recreation (games and toys)
- Copy machines and copier ink and toner
- Digital cameras
- Digital media receivers
- Fax machines (stand-alone)
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

*** *However, batteries for use in prosthetic or orthopedic appliances are always exempt from sales tax.*

10. A store advertises a coat that normally sells for \$200 on a “buy-one, get one free” promotion during the Back-to-School Sales Tax Holiday period. Since the average price of the two coats is \$100, will the coats qualify for the sales tax exemption?

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. 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 tax exemption period are taxable, even if the gift card was purchased during the tax exemption period.

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

13. If I buy a package or set of items that contains both taxable and exempt items during the Back-to-School Sales Tax Holiday, how is sales tax calculated?

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

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

No, the purchase of the qualifying item must be made during the sales tax 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.

15. Who is responsible for determining which items are exempt and which aren’t?

The Back-to-School Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holiday periods, and the items exempted by the holiday period, must be passed into law by the Legislature.

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

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

17. I didn’t see my question listed here. Where can I find additional information about the 2022 Florida Back-to-School Sales Tax Holiday?

If you have a question about a specific item that is not listed in TIP No. [22A01-08](#), contact the Florida Department of Revenue at (850) 488-6800.

18. I heard there were several sales tax holidays this year. Where can I find more information about the other holidays?

House Bill 7071 from the 2022 regular legislative session was signed into law on May 6, 2022. The new law contains ten tax relief holidays and specifies the timeframe for each holiday. For a printable calendar of the tax relief holidays, you can visit our website: [Florida Dept. of Revenue - Tax Holidays and Exemption Periods \(floridarevenue.com\)](https://www.floridarevenue.com/tax-holidays).