



2022 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions for Sales and Use Tax Dealers

TAX-EXEMPT ITEMS

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 a customer purchases an item that costs more than the limits stated above, do they only owe sales tax on the portion of the price that exceeds the limit for that item?

If a customer purchases 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 they must pay sales tax on the entire price of the item.

3. Is there a limit on the number of items that can be sold 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

NON-EXEMPT ITEMS

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 boutonnières
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Formal clothing (rented)
- Football pads
- 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. If a package or set of items sold during the sales tax holiday period contains both taxable items and tax-exempt items, how is sales tax calculated?

Qualifying items must be sold separately 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 entire purchase is subject to sales tax.

RECORDS AND REPORTING

12. Are businesses responsible for correctly exempting qualifying items during the Back-to-School Sales Tax Holiday?

Yes, businesses are responsible for correctly exempting qualifying items during the holiday period. If you have a question about a specific item that is not listed in TIP No. [22A01-08](#), contact the Department of Revenue at (850) 488-6800.

13. Does a business need to change its accounting system to show the temporary exemptions?

The business’s accounting system should adequately identify all items sold that are exempt from tax during the Back-to-School Sales Tax Holiday.

14. Does a business need to account for exempt sales during the Back-to-School Sales Tax Holiday differently from other tax-exempt sales?

No, there are no additional record-keeping requirements.

15. Are businesses required to participate in the 2022 Back-to-School Sales Tax Holiday?

Businesses that sell a small number of the items qualifying for the Back-to-School Sales Tax Holiday are permitted to “opt out” of participation in the holiday. Businesses eligible to opt out must:

- have less than 5% of their gross sales during calendar year 2021 be from sales of items that would be exempt if they were sold during the 2022 Back-to-School Sales Tax Holiday;
- notify the Department of Revenue in writing by July 18, 2022; and

- post a notice that they are “opting out” of the sales tax holiday in a conspicuous place at the business location.

For more information on the notice requirements and how to send the notice to the Department, see TIP No. [22A01-08](#).

REFUNDS/EXCHANGES

16. What should a business do if it mistakenly collects tax on an item that should be exempt from tax during the Back-to-School Sales Tax Holiday?

The business should refund the tax to its customer(s). If the tax cannot be refunded, the business must report and pay the tax to the Department.

17. What if a customer comes back after the sales tax holiday for a refund of the tax they mistakenly paid, but the business has already remitted the tax to the Department?

The business should refund the tax to the customer. The business may take a credit on its next sales and use tax return for the tax refunded to the customer.

18. A customer returns an item that was purchased *before* the Back-to-School Sales Tax Holiday and exchanges it for similar item *during* the holiday period. The new item is exempt from tax during the holiday period. Does the business give the customer a tax refund?

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

19. If a customer returns a qualifying exempt item and exchanges it for a similar item of equal price *after* the sales tax holiday period, is sales tax due on the new item?

If a customer buys an item exempt from tax during the tax holiday period and exchanges it for the same type of item (e.g., different size or color) after the holiday period expires, no tax is due.

If a customer buys an item that is exempt from tax during the tax holiday period and returns the item after the holiday period and gets a different type of item, sales tax will apply to the new purchase even if it is the same price.

COUPONS, DISCOUNTS, AND REBATES

20. Why does a store discount coupon reduce the sales price of a qualifying item, but a manufacturer’s coupon or rebate does not?

The sales price of an item includes all consideration received by the retail seller for that item. The price of an item is not limited to the amount paid by a customer. A coupon, discount, or rebate offered by the retail seller reduces the sales price of an item because it reduces the total amount received by the retail seller for the item.

When a retail seller is reimbursed for the amount of any discount created by a manufacturer’s coupon, discount, or rebate, the amount of the reimbursement is included in the taxable sales price of the item.

Store discount coupon example: During the sales tax holiday period, a pair of pants sells for \$110. The department store, or retail seller, is offering a 10% discount. After applying the 10%

discount, the discounted sales price for the pair of pants is \$99. The pants are exempt (the sales price is \$100 or less).

Manufacturer's coupon example: During the sales tax holiday period, a calculator sells for \$55. The customer uses a \$10 manufacturer's coupon when purchasing the calculator. Although the customer pays \$45 for the calculator, the retail seller's sales price remains \$55 because the seller will receive a total of \$55 for the item: \$45 from the customer and \$10 from the manufacturer. The calculator does not qualify for the exemption during the holiday period (the price of the calculator is more than \$50).

Manufacturer's rebate example: During the sales tax holiday period, a personal computer sells for \$1,600. The manufacturer is offering a \$150 instant rebate that is redeemed when the personal computer is purchased from the retail seller. Although the purchaser pays \$1,450, the retail seller's sales price remains \$1,600 because the seller will receive a total of \$1,600 for the item: \$1,450 from the purchaser and \$150 from the manufacturer. The personal computer does not qualify for the exemption (the price of the item is more than \$1,500).

GIFT CARDS

21. If a gift card is purchased during the sales tax holiday period, can the customer purchase a qualifying item tax-exempt after the tax holiday ends?

No. When qualifying items are purchased during the holiday period using a gift card, the qualifying items are tax-exempt; it does not matter when the gift card was purchased.

RAIN CHECKS

22. If a rain check is issued during the sales tax holiday period, can it be used after the holiday to purchase the qualifying items?

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.

LAYAWAY SALES

23. Are items placed on layaway eligible for the tax exemption during the Back-to-School 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 period are tax-exempt, even if final payment of the layaway is made after the tax holiday period. If a customer makes a final payment and takes delivery of the items during the tax holiday period, the qualifying items are tax-exempt.

REMOTE SALES (MAIL ORDER, CATALOG, OR INTERNET)

24. Do the exemptions during the Back-to-School Sales Tax Holiday apply to remote sales by mail order, catalog, or the internet?

Yes. All remote sales by mail order, catalog, or the internet of qualifying items during the holiday

are tax-exempt when the order is accepted during the holiday period for immediate shipment, even if delivery is made after the holiday period.

An order is accepted by the mail order, catalog, or internet company 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 an 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.

25. What should a business do about 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. The business must proportionately allocate the shipping charges between the items ordered. The amount of each item is divided by the total amount of all the items ordered to obtain the percentage of each item to the total order. Then multiply the total shipping charge by the percentage for each item to determine the amount of the shipping charge applicable to each item.

EXAMPLE 1

A customer orders a \$95 jacket and a \$96 dress, for a total of \$191, during the sales tax holiday period. The shipping charge is \$10.

Jacket:

Cost of jacket ÷ total cost: $\$95 \div \$191 = 49.7\%$;

Shipping charge for jacket: $49.7\% \times \$10 = \4.97

Total sales price for the jacket: $\$95 + \$4.97 = \$99.97$

Dress:

Cost of dress ÷ total cost: $\$96 \div \$191 = 50.3\%$;

Shipping charge for dress: $50.3\% \times \$10 = \5.03

Total sales price for the dress: $\$96 + \$5.03 = \$101.03 + \text{tax}$

The jacket qualifies for the exemption since the total sales price is under \$100. The dress is now more than \$100 with the shipping charge included and no longer qualifies for the exemption.

EXAMPLE 2

A customer orders a \$1,400 personal computer and an \$1,100 flat-screen TV, for a total of \$2,500, during the sales tax holiday period. The shipping charge is \$100.

Personal computer:

Cost of personal computer ÷ total cost: $\$1,400 \div \$2,500 = 56\%$;

Shipping charge for personal computer: $56\% \times \$100 = \56

Total sales price for the personal computer: $\$1,400 + \$56 = \$1,456$

Flat-screen TV:

Cost of TV ÷ total cost: $\$1,100 \div \$2,500 = 44\%$;

Shipping charge for TV: $44\% \times \$100 = \44

Total sales price for the flat-screen TV: $\$1,100 + \$44 = \$1,144 + \text{tax}$

The personal computer qualifies for the exemption since the total sales price is under \$1,500. The flat screen TV never qualified for an exemption during the Back-to-School Sales Tax Holiday; sales tax is due on the total sales price of \$1,144

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

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

When stores located in these two cities charge customers the 1% fee, it is part of the sales price subject to sales tax, even when the fee is separately stated on a receipt or invoice. When the sales price of the item, plus the 1% merchant's license fee, makes the total sales price above the per-item price limitation to qualify for exemption during the holiday period, the item does not qualify for the exemption.

Example of Item Sold in Panama City

Price of backpack	\$99.00
1% merchant's license fee	+ \$0.99
Taxable value of backpack	\$99.99
The backpack remains under the \$100 limit and therefore qualifies for the sales tax exemption.	

ADDITIONAL INFORMATION

27. 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.

28. 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 \(floridarevenue.com\)](#).