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Section IV
Emergency Rules

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12AER21-2
RULE TITLE: Sales of Clothing and School Supplies; Sales Tax Holiday During the Period July 31, 2021, through August 9, 2021.

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 43 of Chapter 2021-31, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the law specifying a period during which the sale of certain clothing, school supplies, and personal computers and personal computer-related accessories are exempt from sales and use tax. The law provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the exemption during the period July 31, 2021, through August 9, 2021.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 43 of Chapter 2021-31, Laws of Florida. Additionally, an emergency rule is the most

expedient and appropriate means of notifying dealers and taxpayers of the provisions of Section 43 of Chapter 2021-31, Laws of Florida.

SUMMARY: The rule implements the “Back-to-School” sales tax holiday which provides certain exemptions for the sales of clothing, wallets, or bags having a selling price of \$60 or less per item, sales of school supplies having a selling price of \$15 or less per item, and the first \$1,000 of the sales price of personal computers and personal computer-related accessories. The exemption does not apply to sales within a theme park or entertainment complex, as defined in Section 509.013(9), F.S., or within a public lodging establishment, as defined in Section 509.013(4), F.S., or within an airport, as defined in Section 330.27(2), F.S. The rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, items normally sold as a unit, mail order sales, shipping and handling charges, layaway sales, rain checks, exchanges, coupons, rebates, and discounts, repairs and alterations, gift certificates, rentals of clothing, and merchant’s license fees. The rule provides procedures for qualified businesses to opt out of participation in the holiday, as allowed by the law creating the holiday. The rule provides a list of items and their taxable status during the exemption period for clothing, school supplies, and personal computers and personal computer-related accessories.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER21-2 Sales of Clothing and School Supplies; Sales Tax Holiday During the Period July 31, 2021, through August 9, 2021.

(1) Definitions. For purposes of this rule, the following definitions apply:

(a) “Holiday period” means the period from July 31, 2021, through August 9, 2021.

(b)1. “Clothing” means any article of wearing apparel intended to be worn on or about the human body, including all footwear, except skis, swim fins, roller blades, and skates.

2. “Clothing” does not include watches, watchbands, jewelry, umbrellas, and handkerchiefs.

(c) “School supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue

or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(d)1. "Personal computers" includes electronic book readers, laptops, desktops, handheld devices, tablets, or tower computers.

2. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(e) "Personal computer-related accessories."

1. The term includes keyboards, mice, 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.

2. The term does not include furniture, or systems, devices, software, or other peripherals that are designed or intended primarily for recreational use.

3. The term "monitor" does not include a device that includes a television tuner.

4. The term "nonrecreational software" includes software such as antivirus, word processing, financial, database, and educational software. It does not include gaming software.

(f) "Theme park or entertainment complex" means a facility as defined in s. 509.013(9), F.S.

(g) "Public lodging establishment" means a facility as defined in s. 509.013(4), F.S.

(h) "Airport" means a facility as defined in s. 330.27(2), F.S.

(i) "Remote sale" has the same meaning as provided in Section 5, Chapter 2021-2, Laws of Florida.

(2) Clothing Sales.

(a) During the holiday period, no tax is due on the sale or purchase of any article of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of \$60 or less per item. This exemption does not apply to sales of clothing, wallets, or bags within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of clothing, wallet, or bag, selling for \$60 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$50 each. Both items are eligible for the exemption, even though the customer's total purchase price (\$100) exceeds \$60.

(c)1. The exemption does not apply to the first \$60 of price of an eligible item of clothing, wallet, or bag selling for more than \$60.

2. Example: A customer purchases a pair of pants costing \$80. Tax is due on the entire \$80.

(3) School Supplies.

(a)1. During the holiday period, no tax is due on the sale or purchase of any item of school supplies with a selling price of \$15 or less per item. This exemption does not apply to sales of school supplies within a theme park or entertainment complex, public lodging establishment, or airport.

2. Example: A customer purchases a set of markers for \$12. The purchase qualifies for the exemption.

3. Example: A customer purchases a calculator costing \$18. Tax is due on the entire \$18.

(b)1. The sales tax exemption applies to each eligible item of school supplies selling for \$15 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases ten composition books for \$2.50 each. All ten items will qualify for the exemption, even though the customer's total purchase price (\$25) exceeds \$15.

(4) Personal Computers and Certain Personal Computer-Related Accessories.

(a) During the holiday period, no tax is due on the first \$1,000 of the sales price of personal computers or personal computer-related accessories for noncommercial home or personal use. This exemption does not apply to sales of personal computers or personal computer-related accessories within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to the first \$1,000 of the sales price of each personal computer or qualifying personal computer-related accessory.

2. Example: A customer purchases a \$600 personal computer, a \$100 printer, and a \$200 tablet in a single transaction. Each item will qualify for the exemption on the total cost of the individual item.

3. Example: A customer purchases a personal computer costing \$1,200. The first \$1,000 will qualify for the exemption, and sales tax is due on the remaining \$200.

(5) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or single unit is subject to sales tax.

(b) Example: A gift set consisting of a wallet (which is defined as an eligible "clothing item") and key chain (which is not defined as an eligible "clothing item") is sold for a single price of \$35. Although the wallet would otherwise be exempt during the holiday period, the sales price of the gift set is subject to tax.

(c) Example: A packaged set consisting of a bottle of correction fluid (which is not defined as an eligible "school supply") and pens (which are defined as an eligible "school

supply”) is sold for a single price of \$10. Although the pens would otherwise be exempt during the holiday period, the sales price of the packaged set is subject to tax.

(6) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$120. The pair of shoes cannot be split in order to sell each shoe for \$60 to qualify for the exemption.

(c) Example: A two-piece suit is normally priced at \$100 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$60 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$60 or less.

(d) Example: A pen and pencil set is normally priced at \$18 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$15 or less in order to qualify for the exemption.

(7) Gift Cards.

(a) Eligible items purchased during the holiday period using a gift card will qualify for the exemption, regardless of when the gift card was purchased.

(b) Eligible items purchased after the holiday period using a gift card are taxable, even if the gift card was purchased during the holiday period.

(c) A gift card does not reduce the selling price of an item.

(8) Buy One, Get One Free or for a Reduced Price. The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged in order for both items to qualify for the exemption.

(9) Exchanges.

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

(b) If a customer purchases an eligible item during the holiday period, then later returns the item and receives credit on the purchase of a different item, the new item purchased is subject to tax.

(10) Coupons, Discounts, and Rebates. The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer.

(a) Manufacturer’s coupons do not reduce the sales price of an item, because the retailer is reimbursed for the amount of any discount provided to a customer. Therefore, the amount of the reimbursement is included in the taxable sales price of an item.

(b) Store coupons, discounts, or rebates offered by the retail seller reduce the sales price of an item because it reduces the total amount received by the retail seller for the item.

(c) Rebates that occur after the sale do not affect the sales price of an item purchased.

(11) Returns. When a customer returns an item purchased during the sales tax holiday period and requests a refund or credit of tax the customer must produce a receipt or invoice showing tax was charged and paid on the original purchase of the item, or the retailer must have sufficient documentation to show tax was paid on the original purchase of the item.

(12) Rain checks. Eligible items purchased during the holiday period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the holiday period will not qualify an eligible item for the exemption if the item is actually purchased after the holiday period.

(13) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to 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. Eligible items placed on layaway during the holiday period are tax exempt, even if final payment of the layaway is made after the holiday period. If a customer makes a final payment and takes delivery of the item during the holiday period, the eligible items are tax exempt.

(14) Remote Sales.

(a) Qualifying items purchased through a marketplace provider or from a remote seller are exempt when the order is accepted by the marketplace provider or remote seller during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday period.

(b) An order is accepted by the 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.

(c) 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.

(15) Shipping and Handling Charges. When separately stated shipping charges are part of the sales price of the items listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to each item sold to determine the total sales price of the item. The cost of each item is divided by the total cost of all the items ordered to obtain the percentage of cost that each item bears to the total order. The amount of the shipping charge applicable to each item is calculated by

multiplying the total shipping charge by the percentage of cost for each item.

(16) License Fees or Other Fees imposed by Panama City and Panama City Beach. Panama City and Panama City Beach impose a 1 percent merchant’s license fee or tax on retailers. The merchant’s license fee is included in the sales price of each item. If the fee is separately stated, it must be assigned to the sales price of each item on the invoice to determine if an item is exempt during the holiday.

(17) Repairs or Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b) Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered is purchased.

(18) Rentals. Rentals of eligible items do not qualify for the exemption.

(19) Option to not participate. Qualified businesses may choose not to participate in the tax holiday.

(a) Qualification. Businesses may choose to opt out of the tax holiday when less than five percent (5%) of their gross sales of tangible personal property during calendar year 2020 are sales of items that would be exempt during the tax holiday period. Businesses with multiple locations must include the gross sales of all of their Florida locations into this calculation. For businesses that were not in operation during the 2020 calendar year, this option is available when less than five percent (5%) of the inventory of items for sale by the business are items that would be tax exempt during the tax holiday.

(b) Election. Qualifying businesses choosing not to participate in the tax holiday must send a written notice to the Florida Department of Revenue by July 24, 2021. The notice must be on business letterhead and state that the business meets the qualifications stated in paragraph (a) and has chosen not to participate in the tax holiday. The notice must be signed by an individual authorized to sign on behalf of the business. Businesses with multiple locations may send a single notice stating that all of their Florida locations will not participate in the tax holiday. The notice may be delivered in one of three ways:

1. A letter can be mailed to the following mailing address:
Sales Tax Holiday
Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160
2. A scanned letter can be emailed to:
registration@floridarevenue.com.
3. A letter can be faxed to 850-922-0859.

(c) Sample Notice. The notice may take any form as long as it clearly states that the business is electing not to participate in the holiday. An example of notice language is as follows: “In accordance with Section 43 of Chapter 2021-31, Laws of Florida, (Name of Business) has chosen not to participate in the Back-to-School Sales Tax Holiday, July 31, 2021, through August 9, 2021. For questions, please contact (name of contact person at business) at (contact telephone number or email address).” The notice must be signed by an authorized individual.

(d) Posting of Notice. Businesses that do not participate in the tax holiday must post the notice at each business location stating their choice not to participate in the Back-to-School Sales Tax Holiday. The notice must be posted in a conspicuous location where it is easily visible to customers.

(20) List of Items of Clothing and Their Taxable Status During the Holiday Period. The following is a list of items of clothing and their taxable status during the holiday period, if they are sold for \$60 or less per item. This is not an exhaustive list. T = Taxable, E = Exempt.

- A
- T Accessories (generally)
- E Barrettes and bobby pins
- E Belt buckles
- E Bow ties
- E Hairnets, bows, clips, and hairbands
- E Handbags
- T Handkerchiefs
- T Jewelry
- T Key cases
- E Neckwear
- E Ponytail holders
- E Scarves
- E Ties
- E Wallets
- T Watchbands
- T Watches
- E Aerobic and fitness clothing
- E Aprons and clothing shields
- T Athletic gloves
- T Athletic pads
- E Athletic supporters
- B
- E Baby clothes
- E Backpacks and book bags

<u>E</u>	<u>Bandanas</u>	<u>E</u>	<u>Costumes</u>
<u>E</u>	<u>Baseball cleats</u>	<u>E</u>	<u>Coveralls</u>
<u>E</u>	<u>Bathing suits,</u>	<u>T</u>	<u>Crib blankets</u>
	<u>caps, and cover-</u>		
	<u>ups</u>	<u>D-E</u>	
<u>E</u>	<u>Belts</u>	<u>E</u>	<u>Diaper bags</u>
<u>E</u>	<u>Bibs</u>	<u>E</u>	<u>Diapers, diaper inserts (adult</u>
<u>E</u>	<u>Bicycle helmets</u>		<u>and baby, cloth or disposable)</u>
	<u>(youth)**</u>	<u>T</u>	<u>Diving suits (wet and dry)</u>
<u>E</u>	<u>Blouses</u>	<u>E</u>	<u>Dresses</u>
<u>E</u>	<u>Boots (except ski</u>	<u>T</u>	<u>Duffel bags</u>
	<u>or fishing boots)</u>	<u>T</u>	<u>Elbow pads</u>
<u>E</u>	<u>Bowling shoes</u>		
	<u>(purchased)</u>	<u>F</u>	
<u>T</u>	<u>Bowling shoes</u>	<u>E</u>	<u>Fanny packs</u>
	<u>(rented)</u>	<u>T</u>	<u>Fins</u>
<u>E</u>	<u>Braces and</u>	<u>T</u>	<u>Fishing boots (waders)</u>
	<u>supports worn to</u>	<u>E</u>	<u>Fishing vests (nonflotation)</u>
	<u>correct or</u>	<u>T</u>	<u>Football pads</u>
	<u>alleviate a</u>	<u>E</u>	<u>Formal clothing (purchased)</u>
	<u>physical</u>	<u>T</u>	<u>Formal clothing (rented)</u>
	<u>incapacity or</u>		
	<u>injury*</u>	<u>G</u>	
<u>E</u>	<u>Bras</u>	<u>T</u>	<u>Garment bags</u>
<u>T</u>	<u>Briefcases</u>	<u>T</u>	<u>Gloves (generally)</u>
			<u>T</u>
<u>C</u>			<u>Baseball</u>
<u>T</u>	<u>Checkbook</u>		<u>T</u>
	<u>covers (separate</u>		<u>Batting</u>
	<u>from wallets)</u>		<u>T</u>
<u>T</u>	<u>Chest protectors</u>		<u>Bicycle</u>
<u>E</u>	<u>Choir and altar</u>		<u>E</u>
	<u>clothing*</u>		<u>Dress (purchased)</u>
<u>E</u>	<u>Cleated and</u>		<u>E</u>
	<u>spiked shoes</u>		<u>Garden</u>
<u>E</u>	<u>Clerical</u>		<u>T</u>
	<u>vestments*</u>		<u>Golf</u>
<u>T</u>	<u>Cloth, lace,</u>		<u>T</u>
	<u>knitting yarns,</u>		<u>Hockey</u>
	<u>and other fabrics</u>		<u>E</u>
<u>T</u>	<u>Clothing repair</u>		<u>Leather</u>
	<u>items, such as</u>		<u>T</u>
	<u>thread, buttons,</u>		<u>Rubber</u>
	<u>tapes, iron-on</u>		<u>T</u>
	<u>patches, or</u>		<u>Surgical</u>
	<u>zippers</u>		<u>T</u>
<u>E</u>	<u>Coats</u>		<u>Tennis</u>
<u>E</u>	<u>Coin purses</u>		<u>E</u>
<u>T</u>	<u>Corsages and</u>		<u>Work</u>
	<u>boutonnieres</u>	<u>T</u>	<u>Goggles (except prescription*)</u>
<u>T</u>	<u>Cosmetic bags</u>	<u>E</u>	<u>Graduation caps and gowns</u>
		<u>E</u>	<u>Gym suits and uniforms</u>
		<u>H</u>	
		<u>T</u>	<u>Hard hats</u>
		<u>E</u>	<u>Hats and caps</u>
		<u>T</u>	<u>Helmets (bicycle**, baseball,</u>
			<u>football, hockey, motorcycle,</u>
			<u>sports)</u>
		<u>E</u>	<u>Hosiery and pantyhose,</u>
			<u>including support hosiery</u>
		<u>E</u>	<u>Hunting vests</u>

I-J

- T Ice skates
- T In-line skates
- E Jackets
- E Jeans

K

- T Key chains
- T Knee pads

L

- E Lab coats
- E Leggings, tights, and leg warmers
- E Leotards
- T Life jackets and vests
- E Lingerie
- T Luggage

M-N

- T Makeup bags
- E Martial arts attire

O-P

- E Overshoes and rubber shoes
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- T Paint or dust masks
- E Pants
- T Patterns
- T Protective masks (athletic)
- E Purses

R

- E Raincoats, rain hats, and ponchos
- E Receiving blankets
- E Religious clothing*
- T Rented clothing or footwear (including uniforms, formal wear, and bowling shoes)
- T Repair of wearing apparel
- E Robes
- T Roller blades
- T Roller skates

S

- E Safety clothing
- T Safety glasses (except prescription*)
- E Safety shoes

E Scout uniforms

- T Shaving kits/bags
- E Shawls and wraps
- T Shin guards and padding
- E Shirts
- E Shoe inserts and insoles
- E Shoes (including athletic)
- E Shoulder pads (e.g., dresses, jackets)
- T Shoulder pads (e.g., football, hockey)
- E Shorts
- T Ski boots (snow)
- T Ski vests (water)
- E Ski suits (snow)
- T Skin diving suits
- E Skirts
- E Sleepwear (nightgowns and pajamas)
- E Slippers
- E Slips
- E Socks
- T Suitcases
- E Suits, slacks, and jackets
- T Sunglasses (except prescription*)
- E Suspenders
- E Sweatbands
- E Sweaters
- T Swimming masks
- E Swimsuits and trunks

T

- E Ties (neckties, bow ties)
- E Tuxedos (excluding rentals)

U

- T Umbrellas
- E Underclothes
- E Uniforms (work, school, and athletic - excluding pads)

V-W

- E Vests
- T Weight-lifting belts
- T 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.

(21) List of School Supplies and Their Taxable Status During the Holiday Period. The following is a list of school supplies and their taxable status during the holiday period if they are sold for \$15 or less per item. T = Taxable, E = Exempt.

- E Binders
- T Books not otherwise exempt
- E Calculators
- E Cellophane (transparent) tape
- E Colored pencils
- E Compasses
- E Composition books
- E Computer disks (blank CDs only)
- T Computer paper
- E Construction paper
- T Correction tape, fluid, or pens
- E Crayons
- E Erasers
- E Folders
- E Glue (stick and liquid)
- E Highlighters
- E Legal pads
- E Lunch boxes
- E Markers
- T Masking tape
- E Notebook filler paper
- E Notebooks
- E Paste
- E Pencils, including mechanical and refills
- E Pens, including felt, ballpoint, fountain, highlighters, and refills
- E Poster board
- E Poster paper
- T Printer paper
- E Protractors
- E Rulers
- E Scissors
- E Staplers and staples (used to secure paper products)

(22) List of Personal Computers and Related Accessories and Their Taxable Status During the Holiday Period. The following is a list of personal computers and related accessories, and their taxable status during the holiday period. This is not an inclusive list. T = Taxable, E = Exempt.

- T Batteries (regular)***
- E Cables for computers
- E Car adaptors for laptop computers

- T Cases for electronic devices (including electronic reader covers)
- T CDs/DVDs (music, voice, prerecorded items)
- T Cellular telephones (including smart telephones)
- E Central processing units (CPU)
- E Compact disk drives
- E Computer for noncommercial home or personal use
 - E Desktop
 - E Laptop
 - E Tablet
- T Computer bags
- E Computer batteries
- T Computer paper
- E Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- T Computers designed/intended for recreation (games and toys)
- T Copy machines and copier ink/toner
- E Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
- E Blank CDs

<u>E</u>	<u>Diskettes</u>	<u>E</u>	<u>Printer cartridges</u>
<u>E</u>	<u>Flash drives</u>	<u>E</u>	<u>Printers</u>
<u>E</u>	<u>Jump drives</u>		<u>(including “all-</u>
<u>E</u>	<u>Memory cards</u>		<u>in-one” models)</u>
<u>E</u>	<u>Portable hard drives</u>	<u>T</u>	<u>Projectors</u>
<u>E</u>	<u>Storage drives</u>	<u>E</u>	<u>RAM - random</u>
<u>E</u>	<u>Thumb drives</u>		<u>access memory</u>
<u>E</u>	<u>Zip drives</u>	<u>T</u>	<u>Rented</u>
<u>T</u>	<u>Digital cameras</u>		<u>computers or</u>
<u>T</u>	<u>Digital media</u>		<u>computer</u>
	<u>receivers</u>		<u>accessories</u>
<u>E</u>	<u>Docking stations</u>	<u>E</u>	<u>Routers</u>
	<u>(for computers)</u>	<u>E</u>	<u>Scanners</u>
<u>E</u>	<u>Electronic book</u>	<u>T</u>	<u>Smart telephones</u>
	<u>readers</u>	<u>E</u>	<u>Software</u>
<u>T</u>	<u>Fax machines</u>		<u>(nonrecreational)</u>
	<u>(stand-alone)</u>	<u>E</u>	<u>Antivirus</u>
<u>T</u>	<u>Furniture</u>	<u>E</u>	<u>Database</u>
<u>T</u>	<u>Game controllers</u>	<u>E</u>	<u>Educational</u>
	<u>(e.g., joy sticks,</u>	<u>E</u>	<u>Financial</u>
	<u>nunchucks)</u>	<u>E</u>	<u>Word processing</u>
<u>T</u>	<u>Game systems</u>	<u>E</u>	<u>Speakers (for</u>
	<u>and consoles</u>		<u>computers)</u>
<u>T</u>	<u>Games and</u>	<u>E</u>	<u>Storage drives</u>
	<u>gaming software</u>		<u>(for computers)</u>
<u>E</u>	<u>Hard drives</u>	<u>T</u>	<u>Surge protectors</u>
<u>E</u>	<u>Headphones</u>	<u>E</u>	<u>Tablets</u>
	<u>(including</u>	<u>T</u>	<u>Tablet cases or</u>
	<u>earbuds)</u>		<u>covers</u>
<u>E</u>	<u>Ink cartridges</u>	<u>T</u>	<u>Televisions</u>
	<u>(for computer</u>		<u>(including digital</u>
	<u>printers)</u>		<u>media receivers)</u>
<u>E</u>	<u>Keyboards (for</u>	<u>T</u>	<u>Video game</u>
	<u>computers)</u>		<u>consoles</u>
<u>E</u>	<u>Mice (mouse</u>	<u>E</u>	<u>Web cameras</u>
	<u>devices)</u>		
<u>E</u>	<u>Microphones (for</u>		
	<u>computers)</u>		
<u>E</u>	<u>Modems</u>		
<u>E</u>	<u>Monitors (except</u>		
	<u>devices that</u>		
	<u>include a</u>		
	<u>television tuner)</u>		
<u>E</u>	<u>Motherboards</u>		
<u>T</u>	<u>MP3 players or</u>		
	<u>accessories</u>		
<u>E</u>	<u>Personal digital</u>		
	<u>assistant devices</u>		
	<u>(except cellular</u>		
	<u>telephones)</u>		
<u>E</u>	<u>Port replicators</u>		

*** Batteries for use in prosthetic or orthopedic appliances are always exempt from tax.

Rulemaking Authority Section 43 of Chapter 2021-31, L.O.F. Law Implemented 212.08(2)(a), (7)(III), FS, Sections 3, 5, and 8 of Chapter 2021-2, Section 43 of Chapter 2021-31, L.O.F. History-New

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: June 24, 2021