



# TIP

## Tax Information Publication

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## Sales Tax Exemption Period on Children's Diapers and Baby and Toddler Clothing, Apparel, and Shoes – July 1, 2022 Through June 30, 2023

Florida's first sales tax exemption period on children's diapers and baby and toddler clothing, apparel, and shoes begins Friday, July 1, 2022, and ends Friday, June 30, 2023. During this sales tax exemption period, tax is not due on the retail sale of children's diapers or on baby and toddler clothing, apparel, and shoes primarily intended for children age 5 or younger.

"Clothing" and "apparel" means any article of clothing or wearing apparel intended to be worn on or about the human body.

"Children's diapers" include single-use and reusable diapers, including those used for toilet training, and diaper inserts.

The sales tax exemption **does not** apply to:

- Alterations to any eligible items
- Clothing, apparel, or shoes primarily intended for children over the age of 5 years
- Rentals of any eligible items
- Watches, watchbands, jewelry, umbrellas, or handkerchiefs

**References:** Sections 50 and 51, Chapter 2022-97, Laws of Florida; Emergency Rule 12AER22-6, Florida Administrative Code

### Reporting Sales

Florida dealers should report the sales of children's diapers and eligible baby and toddler clothing, apparel, and shoes sold during the sales tax exemption period as exempt sales on their sales tax returns.

### Sets Having Exempt and Taxable Items

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

### Gift Cards

The sale of a gift card is not taxable. Eligible items purchased during the sales tax exemption period using a gift card qualify for the exemption, regardless of when the gift card was purchased. Eligible items purchased with a gift card after the sales tax exemption period are taxable, even if the gift card was purchased during the sales tax exemption period.

### Remote Sales

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

### Returns

When a customer returns an eligible item purchased during the sales tax exemption 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.

## Exchanging a Purchase After the Sales Tax Exemption Period

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

When a customer purchases an eligible item during the sales tax exemption period, then later returns the item and receives credit toward the purchase of an item that did not qualify for the exemption, the new item purchased is subject to sales tax.

## Rain Checks

Eligible items purchased during the sales tax exemption period using a rain check qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the sales tax exemption period will not allow for an eligible item to be exempt if the item is purchased after the sales tax exemption period.

## 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 sold as layaway sales qualify for the exemption when the customer:

- Accepts delivery of the merchandise during the sales tax exemption period; or
- Puts an eligible item on layaway, even if final payment is made after the sales tax exemption period

## Shipping and Handling

When separately stated shipping charges are part of the sales price and both taxable and exempt items are listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to the charge for each item to determine the total sales price of the item. The charge for each item is divided by the total charge of all the items ordered to obtain the percentage of charge 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. If the item sold is exempt, the associated shipping charge is also exempt.

## Panama City and Panama City Beach Dealers

**Only:** Panama City and Panama City Beach impose a 1% merchant's license fee or tax on retailers. The merchant's license fee is included in the sales price of each item. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant's fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant's license fee is exempt.

## Examples of Exempt Clothing and Accessories:

- Accessories
  - Barrettes and bobby pins
  - Belt buckles
  - Bow ties
  - Hairnets, bows, clips, and hairbands
  - Neckwear
  - Ponytail holders
  - Scarves
  - Ties
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Baby clothes
- 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\*
- Choir and altar clothing\*
- Cleated and spiked shoes
- Coats
- Costumes
- Coveralls
- Diapers, diaper inserts, diapers for toilet training
- Dresses
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves
  - Dress
  - Garden
  - Leather
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and pantyhose
- Hunting vests
- Jackets
- Jeans
- Leggings, tights, and leg warmers
- Leotards
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Raincoats, rain hats, and ponchos
- Receiving blankets

\* 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.

### **Examples of Exempt Clothing and Accessories (continued):**

- 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 or jackets)
- Shorts
- Ski boots (snow)
- 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
- Underclothes
- Uniforms (work, school, and athletic, excluding pads)
- Vests

### **Examples of Taxable Clothing and Accessories:**

- Accessories
  - Handbags
  - Handkerchiefs
  - Jewelry
  - Key cases
  - Wallets
  - Watchbands
  - Watches
- Athletic gloves
- Athletic pads
- Backpacks and bookbags
- Chest protectors
- Cloth, lace, knitting yarns, and other fabrics
- Clothing repair items (such as thread, buttons, tapes, iron-on patches, or zippers)
- Coin purses
- Crib blankets
- Diaper bags
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fanny packs
- Fins
- Fishing boots (waders)
- 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
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Purses
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription\*)
- Shin guards and padding
- Shoulder pads (e.g., football, hockey)
- Ski vests (water)
- Skin diving suits
- Suitcases
- Sunglasses (except prescription\*)
- Swimming masks
- Umbrellas
- Wigs

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

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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