



## Tax Information Publication

# TIP

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### Sales and Use Tax Exemption for Baby and Toddler Products

**Effective July 1, 2023**, the following baby and toddler products are permanently exempt from Florida sales and use tax:

- Baby and toddler clothing, apparel, and shoes primarily intended for and marketed for children ages 5 and younger. (Baby and toddler clothing size 5T and smaller and baby and toddler shoes size 13T and smaller are presumed to be primarily intended for and marketed for children ages 5 and younger.)
- Baby cribs, including baby playpens and baby play yards
- Baby exercisers, jumpers, bouncer seats, and swings
- Baby monitors
- Baby safety gates
- Baby strollers
- Baby wipes
- Bicycle child carrier seats and trailers designed for carrying young children, including any adaptors and accessories for the seats and trailers
- Breast pumps, bottle sterilizers, baby bottles and nipples, pacifiers, and teething rings
- Changing tables and changing pads
- Child safety cabinet locks and latches and electrical socket covers
- Children's diapers, including single-use diapers, reusable diapers, and reusable diaper inserts

**References: Chapter 2023-157, Laws of Florida; Section 212.08(7)(qqq), Florida Statutes**

#### 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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