



Tax Information Publication

TIP

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New Sales Tax Exemptions Beginning August 1, 2025

Effective **August 1, 2025**, the following items, which have been temporarily exempted during past tax holidays, are always exempt:

Batteries – only sizes specified below are exempt:

- AA-cell
- AAA-cell
- C-cell
- D-cell
- 6-volt
- 9-volt

Bicycle helmets – Youth bicycle helmets were previously exempt; all bicycle helmets are exempt beginning August 1, 2025.

Carbon monoxide alarms – As defined in section 553.885, Florida Statutes (F.S.), “carbon monoxide alarm” means a device that is meant for the purpose of detecting carbon monoxide, that produces a distinct audible alarm, and that meets the requirements of and is approved by the Florida Building Commission.

Fire extinguishers – As defined in s. 633.102, F.S., “fire extinguisher” means a cylinder that:

- (a) Is portable and can be carried or is on wheels.
- (b) Is manually operated.
- (c) May use a variety of extinguishing agents that are expelled under pressure.
- (d) Is rechargeable or nonrechargeable.
- (e) Is installed, serviced, repaired, recharged, inspected, and hydrotested according to applicable procedures of the manufacturer, standards of the National Fire Protection Association, and the Code of Federal Regulations.
- (f) Is listed by a nationally recognized testing laboratory.

Ground anchor systems and tie-down kits

Insect repellent – products registered by the US Environmental Protection Agency which are designed to deter insects and are intended for application to the skin of a person

Life jackets – personal flotation device approved by the US Coast Guard intended to be worn by a person to provide buoyancy to support a person in the water

Portable gas cans - portable gas or diesel fuel cans with a capacity of **5 gallons or less**

Portable generators – portable engine-driven generators capable of producing 10,000 running watts or less

Smoke detection devices – As defined in s. 83.51, F.S., “smoke detection device” means an electrical or battery-operated device which detects visible or invisible particles of combustion and which is listed by Underwriters Laboratories, Inc., Factory Mutual Laboratories, Inc., or any other nationally recognized testing laboratory using nationally accepted testing standards.

Sunscreen – excludes cosmetics or other products that are not primarily intended to absorb, reflect, or scatter ultraviolet radiation

Waterproof tarpaulins – flexible waterproof tarps and sheeting that are 1,000 square feet or less

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 or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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