FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

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Sales and Use Tax Exemption for Home-Hardening Products Installed on Eligible Residential Property

A sales tax exemption is provided for qualifying home-hardening products purchased at retail between July 1, 2026, and June 30, 2029, and installed on eligible residential property. Qualifying home-hardening products include impact-resistant doors, impact-resistant garage doors, and impact-resistant windows.

Exemption Overview

The exemption is available:

- Only to the owner of the eligible residential property on which the home hardening products were installed
- Solely through a refund of previously paid Florida sales tax, including discretionary sales surtax. The exemption *cannot* be claimed at the point of sale.

Refund claims must be submitted between July 1, 2026, and September 30, 2029. An owner may submit a refund claim for only one eligible residential property, and the total refund may not exceed $500. (See “How to File a Refund Claim for Home-Hardening Products” on the following page.)

Nonqualifying Property

Florida sales tax paid on home-hardening products installed on mobile homes, manufactured homes, trailers, or any home or trailer that may be titled or registered under chapter 319 or chapter 320, Florida Statutes (F.S.), *is not* eligible for refund.

Definitions

Owner – the person who holds legal title to an eligible residential property

Eligible residential property – residential property with a site-built dwelling for which a homestead exemption has been granted under s. 196.031, F.S., and which has a just value of $700,000 or less

Site-built dwelling – a dwelling constructed at its permanent location. The term does not include mobile homes, manufactured homes, trailers, or any home or trailer titled or registered under ch. 319 or ch. 320, F.S.

Purchase period – retail purchases made during the period of July 1, 2026, through June 30, 2029

Home-hardening product – an impact-resistant door, impact-resistance garage door, or impact-resistant window

Impact-resistant door - an exterior door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- ASTM International E1886 and E1996
- American Architectural Manufacturers Association 506
- Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203

Impact-resistant garage door – a garage door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- ASTM International E1886 and E1996
- American Architectural Manufacturers Association 506
- Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203
- ANSI/DASMA 115

Impact-resistant window – a window that is laminated or treated with a polycarbonate glazing system designed to resist wind and wind-borne debris forces and rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- ASTM International E1886 and E1996
- American Architectural Manufacturers Association 506
- Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203

Glazing system or door system – a window or door frame, respectively, and the attachment hardware used for installation of such frame, when purchased as part of the same sale with the intent to install it in compliance with prescribed engineering requirements.

How to File a Refund Claim for Home-Hardening Products

The owner must submit the following to the Florida Department of Revenue between July 1, 2026, and September 30, 2029:

- *Sales and Use Tax - Application for Refund* (Form DR-26S)
- *Home Hardening Products - Sales Tax Refund* (Form DR-26HH)
- Copies of receipts showing payment of Florida sales tax on retail purchases of qualifying home-hardening product(s)

Visit the Department's **Forms and Publications webpage** to download the required refund forms or to file Form DR-26S online, and electronically submit a copy of Form DR-26HH and supporting documentation.

Additional questions and answers are attached to this TIP.

References: Section 27 of Chapter 2026-239, Laws of Florida

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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Questions and Answers

1. **What is retail purchase (or retail sale)?**

   A retail purchase (or retail sale) is the sale of tangible personal property, such as an uninstalled or unaffixed home-hardening product, to the final consumer for use. A sale occurs when title, possession, or both title and possession of tangible personal property are transferred for consideration.

   A retail purchase (or retail sale) *does not* include an oral or written agreement to furnish and install tangible personal property that becomes part of real property.

   Scenario 1: Retail Purchase of an Impact-Resistant Door

   An owner of eligible residential property purchases an impact-resistant front door from a local home improvement store and plans to install the door personally. Because this is a retail sale, the store charges Florida sales tax on the sales price of the door.

   Documentation required: To obtain a refund of Florida sales tax paid, the owner must provide a copy of the receipt showing payment of Florida sales tax on the retail purchase of the impact-resistant door.

   Scenario 2: Retail Purchase of Impact-Resistant Windows

   An owner of eligible residential property purchases impact-resistant windows from a window retailer and separately hires a licensed contractor to install them. Because this is a retail sale, the retailer charges Florida sales tax on the sales price of the windows.

   Documentation required: To obtain a refund of Florida sales tax paid, the owner must provide a copy of the receipt issued by the store showing payment of Florida sales tax on the retail purchase of the impact-resistant windows.

   Scenario 3: Real Property Improvement

   An owner of eligible residential property enters into an agreement with a window contractor to replace all the windows in the home with impact-resistant windows. Under this agreement, the contractor furnishes and installs the windows for a lump-sum charge of $35,000. The contractor does not charge Florida sales tax on the lump-sum price because the transaction is a real property improvement rather than a sale of windows. Once installed, the windows become part of the real property.

The contractor purchases the windows directly from a manufacturer to fulfill the contract. Because this is a retail sale of windows, the manufacturer charges the contractor Florida sales tax on the sales price of the windows.

Documentation required: To obtain a refund of Florida sales tax paid, the owner must provide a copy of the receipt issued by the window manufacturer to the contractor showing payment of Florida sales tax.

2. **If a contractor purchased the qualifying home-hardening products at retail, can I still obtain a refund as the owner of the eligible residential property where the products were installed?**

   Yes. The owner of the eligible residential property receives the benefit of the exemption solely through a refund of previously paid tax. If a contractor made the retail purchase of the qualifying home-hardening products installed on the property, the receipt showing payment of Florida sales tax on the contractor's retail purchase must be included with the refund application.

3. **I purchased a qualifying home-hardening product in June 2026. Does my purchase qualify for the exemption?**

   If the retail purchase occurred before July 1, 2026, the exemption does not apply.

   To qualify for the exemption, the retail purchase (or retail sale) must occur during the purchase period July 1, 2026, through June 30, 2029.

   A retail purchase (or retail sale) occurs when title, possession, or both title and possession of tangible personal property are transferred to the final consumer for consideration.

4. **I do not see my question listed here. Where can I find additional information about the sales tax exemption?**

   If you have a question about this sales tax exemption that is not addressed in this TIP, contact the Florida Department of Revenue at (850) 488-6800. If you have a question about filing a refund claim or wish to check the status of a claim, contact our Refunds team at (850) 617-8585.