

## 2022 Florida Tool Time Sales Tax Holiday: Frequently Asked Questions for Consumers

### 1. What happens during the 2022 Florida Tool Time Sales Tax Holiday?

Beginning Saturday, September 3, 2022, and ending Friday, September 9, 2022, you may purchase qualifying items commonly used by skilled trade workers, such as power tools, work boots, and toolboxes, exempt from sales tax on retail sales. A list of qualifying items that are exempt from tax during the seven-day sales tax holiday period is provided in Tax Information Publication (TIP) No. [22A01-09](#). These include:

- **Toolboxes for vehicles** selling for \$300 or less
- **Power tools** selling for \$300 or less
- **Work boots** selling for \$175 or less
- **Power tool batteries** selling for \$150 or less
- **Handheld pipe cutters, drain opening tools, and plumbing inspection equipment** selling for \$150 or less
- **Industry textbooks and code books** selling for \$125 or less
- **Tool belts** selling for \$100 or less
- **Electrical voltage and testing equipment** selling for \$100 or less
- **Shop lights** selling for \$100 or less
- **Toolboxes** selling for \$75 or less
- **Hand tools** selling for \$50 or less
- **Safety glasses** selling for \$50 or less per pair (or the equivalent if sold in sets of more than one pair)
- **Protective coveralls** selling for \$50 or less
- **Duffle bags or tote bags** selling for \$50 or less
- **LED flashlights** selling for \$50 or less
- **Work gloves** selling for \$25 or less

### 2. If I purchase an item that costs more than the limits stated above, do I only owe sales tax on the portion of the price that exceeds the limit for that item?

If you purchase an item that would otherwise qualify for the sales tax exemption but costs more than the limits listed above, the item is not exempt, and you must pay sales tax on the entire price of the item.

### 3. Is there a limit on the number of qualifying items that can be purchased tax-exempt during the sales tax holiday period?

No, there is no limit on the number of qualifying items that can be purchased tax-exempt.

**4. Will I have to pay sales tax if I purchase qualifying items during the 2022 Florida Tool Time Sales Tax Holiday using a gift card?**

No. Qualifying items purchased *during* the 2022 Florida Tool Time Sales Tax Holiday using a gift card are exempt from tax, regardless of when the gift card was purchased. However, qualifying items purchased with a gift card *after* the sales tax holiday period are taxable, even if the gift card was purchased during the sales tax holiday period.

**5. Does the sales tax exemption also apply to items I purchase online?**

Yes. Qualifying items purchased by mail order, catalog, or online are exempt when the order is accepted by the company during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday period.

**6. What types of items are not exempt?**

The 2022 Florida Tool Time Sales Tax Holiday does not apply to rentals of any eligible items, or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

In addition, the sales tax holiday period does not apply to the following items:

- Toolboxes for vehicles selling for more than \$300;
- Power tools selling for more than \$300;
- Work boots selling for more than \$175;
- Power tool batteries selling for more than \$150;
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment selling for more than \$150;
- Industry textbooks and code books selling for more than \$125;
- Tool belts selling for more than \$100;
- Electrical voltage and testing equipment selling for more than \$100;
- Shop lights selling for more than \$100;
- Toolboxes selling for more than \$75;
- Hand tools selling for more than \$50;
- Safety glasses selling for more than \$50 per pair;
- Protective coveralls selling for more than \$50;
- Duffle bags or tote bags selling for more than \$50;
- LED flashlights selling for more than \$50; and
- Work gloves selling for more than \$25.

**7. If I buy a package or set of items that contains both taxable and tax-exempt items during the 2022 Florida Tool Time Sales Tax Holiday, how is sales tax calculated?**

If a tax-exempt item is sold in a package or set with a taxable item, sales tax must be calculated on the sales price of the package or set.

**8. If I receive a rain check for a qualifying item during the Tool Time Sales Tax Holiday, can it be used *after* the tax holiday period to purchase the item tax-exempt?**

No. The purchase of the qualifying item must be made during the sales tax holiday period to be tax-exempt. When a rain check is issued, a sale has not occurred. The sale occurs when the rain check is redeemed, and the item is purchased.

**9. Who is responsible for determining which items are exempt and which aren't?**

The Tool Time Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holiday periods, and the items exempted by the tax holiday period, must be passed into law by the Legislature.

**10. How can I request that a certain type of product be added to the list?**

Sales tax holiday periods, and the items exempted by them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

**11. I didn't see my question listed here. Where can I find additional information about the 2022 Florida Tool Time Sales Tax Holiday?**

If you have a question about this sales tax holiday period that is not addressed in TIP No. [22A01-09](#), contact the Florida Department of Revenue at (850) 488-6800.

**12. I heard there were several sales tax holidays this year. Where can I find more information about the other holidays?**

House Bill 7071 from the 2022 regular legislative session was signed into law on May 6, 2022. The new law contains ten tax relief holidays and exemption periods and specifies the timeframe for each. For a printable calendar of the tax relief holidays, you can visit our website: [Florida Dept. of Revenue - Tax Holidays and Exemption Periods \(floridarevenue.com\)](#).