



# TIP

## Tax Information Publication

TIP #23A01-05  
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### New for 2023

## Sales Tax Exemption Period on Gas Ranges and Cooktops July 1, 2023 Through June 30, 2024

Florida's sales tax exemption period on the retail sale of gas ranges and cooktops begins Saturday, July 1, 2023, and ends Sunday, June 30, 2024. During this sales tax exemption period, tax is not due on the retail sale of gas ranges and cooktops.

Eligible products include any range or cooktop fueled by:

- Butane
- Liquefied petroleum gas
- Natural gas
- Other flammable gas
- Propane

The sales tax exemption does not apply to the rental of eligible products identified above or to sales or rentals of outdoor gas grills\*, camping stoves\* or other portable stoves.

\*Certain outdoor gas grills and camping stoves are exempt during the "Freedom Summer" sales tax holiday, May 29, 2023 through September 4, 2023. Refer to **TIP #23A01-03** for more information.

Reference: Section 48, Chapter 2023-157, Laws of Florida

### Reporting Sales

Florida dealers should report the sales of eligible items sold during the sales tax exemption period as exempt sales on their sales tax returns.

### Gift Cards

The sale of a gift card is not taxable. A gift card does not reduce the sales price of an item. Eligible items purchased during the exemption period using a gift card will qualify for the exemption, regardless of when the gift card was purchased. Eligible items purchased after the exemption period using a gift card are taxable, even if the gift card was purchased during the 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.

An order is accepted by the company when action has been taken to fill the order for immediate shipment. Actions to fill an order include assigning an "order number" to a telephone order, confirming an Internet order by an email to the customer, or placing a date received on an order received by mail.

An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed

because of a backlog of orders or stock is currently unavailable or on back order.

### **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 will 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 qualify an eligible item for the exemption if the item is purchased after the sales tax exemption period.

### **Service Warranties**

The taxation of any charges for a service warranty contract depends on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

### **Shipping and Handling**

When separately stated shipping charges are part of the sales price, as provided in Rule 12A-1.045, F.A.C., 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.

### **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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