



## Tax Information Publication

# TIP

No: 23A01-13

Date Issued:  
June 19, 2023

### Sales and Use Tax Exemption for Oral Hygiene Products

Effective July 1, 2023, oral hygiene products are exempt from Florida sales and use tax.

“Oral hygiene products” are defined to mean:

- Toothbrushes (electric and manual)
- Toothpaste
- Dental floss
- Dental picks
- Oral irrigators
- Mouthwash

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