



2023 Florida Tool Time Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What items will be exempt during the 2023 Florida Tool Time Sales Tax Holiday?

During the 2023 Florida Tool Time Sales Tax Holiday, you may purchase qualifying items commonly used by skilled trade workers, such as power tools, work boots, and tool boxes, exempt from sales tax on retail sales. The tax holiday begins on **Saturday, September 2, 2023**, and ends on **Friday, September 8, 2023**.

A list of qualifying items that are exempt from tax during the sales tax holiday is provided in [Tax Information Publication \(TIP\) No. 23A01-07](#). These include:

- **Duffle bags or tote bags** with a sales price of \$50 or less per item
- **Electrical voltage and testing equipment** with a sales price of \$100 or less per item
- **Fuel cans** with a sales price of \$50 or less
- **Handheld pipe cutters, drain opening tools, and plumbing inspection equipment** with a sales price of \$150 or less per item
- **Hand tools** with a sales price of \$50 or less per item
- **Hard hats and other head protection** with a sales price of \$100 or less
- **Hearing protection items** with a sales price of \$75 or less
- **High-visibility safety vests** with a sales price of \$30 or less
- **Industry textbooks and code books** with a sales price of \$125 or less per item
- **Ladders** with a sales price of \$250 or less
- **LED flashlights** with a sales price of \$50 or less per item
- **Power tool batteries** with a sales price of \$150 or less per item
- **Power tools** with a sales price of \$300 or less per item
- **Protective coveralls** with a sales price of \$50 or less per item
- **Rakes** with a sales price of \$50 or less
- **Safety glasses** with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair
- **Shop lights** with a sales price of \$100 or less per item
- **Shovels** with a sales price of \$50 or less
- **Toolboxes** with a sales price of \$75 or less per item
- **Tool boxes for vehicles** with a sales price of \$300 or less per item
- **Tool belts** with a sales price of \$100 or less per item
- **Work boots** with a sales price of \$175 or less per pair
- **Work gloves** with a sales price of \$25 or less per pair

- 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 holiday 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. What types of items are not exempt?**
The 2023 Florida Tool Time Sales Tax Holiday does not apply to the following:
- Otherwise eligible items with a sales price in excess of the limits stated above;
 - Rentals of any eligible items;
 - Sales in a theme park, entertainment complex, public lodging establishment, or airport.
- 4. If I buy a package or set of items that contains both taxable and tax-exempt items during the 2023 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 entire package or set.
- 5. If the store is offering a “buy one, get one free” or “buy one, get one for a reduced price” special on ladders and I purchase one for \$400 and get another for free, will the transaction be tax-free because I am effectively paying \$200 for each ladder?**
The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged for both items to qualify for the exemption. In this case, the purchase of the ladders is taxable.
- 6. If I purchase a gift card during the sales tax holiday, can I then purchase a qualifying item tax-exempt using the gift card after the tax holiday ends?**
No. The purchase of the qualifying item must be made during the sales tax holiday to be tax-exempt. However, when qualifying items are purchased during the tax holiday using a gift card, the items are tax-exempt; it does not matter when the gift card was purchased.
- 7. If a store issues me a rain check for a qualifying item during the sales tax holiday, can I use it after the sales tax holiday to purchase the item tax-exempt?**
No. The purchase of the qualifying item must be made during the sales tax holiday 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.
- 8. 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 for immediate shipment, even if delivery is made after the sales tax holiday.

- 9. If I place an item on layaway, is it eligible for the tax exemption during the sales tax holiday?**
Yes. A layaway is when an item is set aside for a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period. Qualifying items placed on layaway during the sales tax holiday are tax-exempt, even if final payment of the layaway is made after the tax holiday. If a customer makes a final payment and takes delivery of the items during the tax holiday, the qualifying items are tax-exempt.
- 10. I purchased an exempt item during the sales tax holiday period, but the seller charged sales tax. How can I get a refund for the tax I paid?**
You should take your receipt to the selling dealer and request a refund of the tax collected in error. If the dealer does not issue the refund, you may report this [tax violation](#) to the Department of Revenue.
- 11. Who is responsible for determining which items are exempt and which aren't?**
The 2023 Florida Tool Time Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays, and the items exempted by them, must be passed into law by the Legislature.
- 12. How can I request that a certain type of product be added to the list?**
Sales tax holidays, 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. You can find your representative at www.myfloridahouse.gov.
- 13. I didn't see my question listed here. Where can I find additional information about the 2023 Florida Tool Time Sales Tax Holiday?**
If you have a question about this sales tax holiday that is not addressed in [TIP No. 23A01-07](#), contact the Florida Department of Revenue at (850) 488-6800.
- 14. I heard there were several sales tax holidays this year. Where can I find more information about the other holidays?**
House Bill 7063 from the 2023 regular legislative session was signed into law on May 25, 2023. The new law contains six tax relief holidays and specifies the timeframe for each holiday. For a printable calendar of the tax relief exemptions, you can visit our website: [Florida Dept. of Revenue - Sales Tax Exemptions and Exemption Periods \(floridarevenue.com\)](http://Florida Dept. of Revenue - Sales Tax Exemptions and Exemption Periods (floridarevenue.com)).