



2015 Florida Back-to-School Sales Tax Holiday Frequently Asked Questions

- 1. Where can I get complete information about this year's holiday?** Tax Information Publication (TIP) 15A01-05 specifies the tax holiday dates, includes definitions of "clothing," "school supplies," "personal computers," and "computer-related accessories" and lists examples of tax-exempt and taxable items during the holiday period. You can find Chapter 2015-221, Laws of Florida, authorizing the holiday at: <http://laws.flrules.org/2015/221>
- 2. Are any business locations excluded from this holiday?**
Theme parks, entertainment complexes, public lodging establishments, and airports are excluded from participating in the sales tax holiday. Sales at any of these establishments are taxable as usual.
- 3. Why are some items excluded from this holiday?**
Only specific items were identified as tax-exempt in the law passed by the 2015 Florida Legislature. No other items are authorized. The labeling or packaging of the items usually determines whether the item may be purchased tax exempt during the ten-day holiday period. For example:
 - Dress, garden, and work gloves sold for \$100 or less are exempt but athletic gloves are taxable because sporting equipment is excluded from the definition of clothing.
 - Batteries designed for a computer are exempt but regular batteries used to operate a flashlight are taxable because flashlight batteries are not a computer-related accessory.
 - Handbags and purses sold for \$100 or less are exempt but briefcases, suitcases, garment bags, and computer bags are taxable because those items are not "intended to be worn on or about the human body," which is a requirement of the exemption.
 - Cases for electronic devices are taxable because they are not specifically listed as exempt in the law.
 - Printers and scanners are exempt on the first \$750 of the sales price of each item but copy machines are taxable because copy machines are not a computer-related accessory under the exemption.
- 4. Are dealers responsible for correctly charging sales tax during this holiday? How will business owners know what items are exempt from sales tax?**
Yes. TIP 15A01-05 was mailed to all registered sales and use tax dealers, including lists of tax-exempt and taxable items that may be copied and provided to employees. The TIP is also posted on the Department's website: www.myflorida.com/dor

The list of clothing and school supplies is not all-inclusive. Whether a school supply item qualifies as tax exempt is based on the labeling or packaging of the item.

If you have a question about a specific item not listed, contact the Department at **800-352-3671** or visit our website: www.myflorida.com/dor
- 5. If I buy eligible items by mail order or through the Internet, do I get the exemption?**
Yes. All purchases of eligible items during the sales tax holiday are tax exempt, including purchases made by mail order or through the Internet.

6. I bought some tax-exempt items and the store owner charged me tax. What should I do?

Take your receipt to the store owner and ask for a refund of the tax.

7. If the selling price of an item of clothing is more than \$100, is the first \$100 exempt from sales tax?

No. The tax exemption applies to items selling for \$100 or less. If an item sells for more than \$100, tax is due on the entire selling price.

8. If the selling price of a school supply item is more than \$15, is the first \$15 exempt from sales tax?

No. The tax exemption applies to school supply items selling for \$15 or less. If an item sells for more than \$15, tax is due on the entire selling price.

9. Can I buy 3 dresses each costing \$79 at the same time and have each dress be exempt from tax?

Yes. You can buy more than one tax-exempt item at a time. The exemption is based on the sales price of each item, not the total sales amount. Therefore, you do not need to buy each dress separately. Every eligible item of clothing with a sales price of \$100 or less sold during the holiday period will be exempt from sales tax. Similarly, every qualified school supply item with a sales price of \$15 or less sold during the holiday period will be exempt from sales tax. And, every qualified personal computer and computer-related computer accessory is exempt from sales tax on the first \$750 of the sales price.

10. Is there a limit on the number of items I can purchase tax exempt during this holiday?

No. The exemption is based on the sales price of each item, not the total amount of the sale. Each eligible item of clothing with a selling price of \$100 or less, each eligible school supply item with a selling price of \$15 or less, and the first \$750 of the sales price of each eligible computer and computer-related accessory, bought during the ten-day holiday period, is exempt from sales tax.

11. If a set contains both tax-exempt items and taxable items, is the set tax exempt during this holiday?

No. Tax-exempt items sold in sets with taxable items are subject to tax. Tax-exempt items must be sold as separate items in order to qualify for the exemption. Sets that include both tax-exempt items and taxable items are subject to tax.

For example, a gift set consisting of a wallet and key chain is sold for \$35. The sale of the gift set is taxable during the holiday period.

12. Why aren't briefcases, suitcases, and other garment bags exempt from tax during this holiday?

The law (Chapter 2015-221, Laws of Florida) specifically states that briefcases, suitcases, and other garment bags are NOT tax exempt during the holiday period.

13. Why aren't cellular phones, video game consoles, digital media receivers, and televisions exempt from tax during this holiday?

The law (Chapter 2015-221, Laws of Florida) specifically states that cellular phones, video game consoles, digital media receivers, televisions, and any devices that are not primarily designed to process data are NOT tax exempt during the holiday period.

14. Does a laptop or desktop computer that comes preloaded with games purchased for home or personal use qualify for the exemption?

Yes. Computers that otherwise meet the criteria for the exemption will still be eligible even if they come preloaded with games.

15. What is nonrecreational software?

Nonrecreational software includes software such as antivirus, word processing, financial, database, and educational software. Gaming software is not exempt from tax.

16. What are peripheral devices?

Peripheral devices include items such as:

- computer cables
- compact disk drives
- keyboards, microphones, docking stations, and web cameras for computers
- zip drives, flash drives, thumb drives, and other data storage devices
- printers and printer cartridges
- routers
- scanners
- modems

Please refer to the list of tax-exempt and taxable computers and computer-related accessories.