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# 2014 Back-to-School Sales Tax Holiday

## August 1 through August 3, 2014

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This holiday begins at 12:01 a.m. on Friday, August 1, 2014, and ends at 11:59 p.m. on Sunday, August 3, 2014.

### What's New About the 2014 Sales Tax Holiday?

The sales tax exemption for clothing items is increased to **\$100 or less** per item from \$75 or less per item in 2013. The sales tax exemption for personal computers and certain computer-related accessories will be on the **first \$750** of the sales price rather than \$750 or less per item in 2013.

### Notice to Businesses with Multiple Locations

This publication is being mailed to the main office of your business. This publication was not mailed to each of your locations. Please be sure to notify all of your individual store locations about this sales tax holiday and the specific provisions in this publication. A list of the eligible items and a copy of this publication are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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During this holiday period, Florida law directs that no sales tax or local option tax (also known as discretionary sales surtax) will be collected on purchases of:

- Clothing, footwear, and certain accessories selling for **\$100 or less** per item,
- Certain school supplies selling for **\$15 or less** per item, and
- Personal computers and certain computer-related accessories on the **first \$750** of the sales price, **when purchased for noncommercial home or personal use.**

### This holiday does not apply to:

- Any item of clothing selling for more than \$100;
- Any school supply item selling for more than \$15;
- Books that are not otherwise exempt;
- Rentals or leases of any of these items;
- Repairs or alterations of any of these items; or
- Sales of clothing, school supplies, or computers and computer-related accessories in a theme park, entertainment complex, public lodging establishment, or airport.

**Reference:** Section 22, Chapter 2014-38, Laws of Florida

For a list of  
qualifying items,  
scan this QR code.



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### Articles Normally Sold as a Unit

Articles normally sold as a unit must continue to be sold in that manner; they cannot be separately priced and sold as individual items to get the sales tax exemption.

### Sets Having Exempt and Taxable Items

When tax-exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or unit is subject to sales tax.

### Gift Cards

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

### **Buy One, Get One Free or for a Reduced Price**

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.

### **Exchanging a Purchase after the Holiday Expires**

When a customer purchases an eligible item during the holiday 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 holiday period.

When a customer purchases an eligible item during the holiday period, then later returns the item and receives credit on the purchase of a different item, the new item purchased is subject to sales tax.

### **Coupons, Discounts, and Rebates**

The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer. A coupon, discount, or rebate offered by the retail seller reduces the sales price of an item because it reduces the total amount received by the retail seller for the item.

When a retailer is reimbursed for the amount of any discount created by a manufacturer’s coupon, discount, or rebate, the amount of the reimbursement is included in the taxable sales price of the item.

### **Rain Checks**

Eligible items purchased during the holiday 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 holiday period will not qualify an eligible item for the exemption if the item is purchased after the holiday period.

### **Layaway Sales**

A layaway sale is a transaction where merchandise is set aside for future delivery to 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. Eligible items sold as layaway sales qualify for the exemption when the customer:

- Takes delivery of the merchandise during the holiday period, or
- Puts an eligible item on layaway, even if final payment is made after the holiday period.

### **Mail-Order Sales**

Eligible items purchased by mail order, catalog, or through the Internet are exempt when the order is accepted by the company during the holiday period for immediate shipment, even if delivery is made after the holiday period.

### **Shipping and Handling**

When shipping and handling charges are part of the sales price of an item, and multiple items are shipped on a single invoice or receipt, the shipping and handling charge must be fairly assigned to each item on the invoice or receipt to determine if an item is exempt during the holiday.

### **Service Warranties**

The taxation of any charges for a service warranty contract will depend 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.

### **Recordkeeping**

Sales of eligible items sold during the holiday period should be reported as exempt sales on your sales tax return.

### **For Bay County Dealers Only**

Panama City and Panama City Beach impose a *1% merchant’s license fee* or tax on retailers. The merchant’s license fee is included in the sales price of each item. If the fee is separately stated, it must be assigned to the sales price of each item on the invoice to determine if an item is exempt during the holiday.

## **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 our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 W Tennessee Street, Tallahassee, FL 32399-0112.

E-Services - To file and pay sales and use tax electronically (e-file and e-pay), visit our website.

## Clothing

The following is a list of clothing and accessory items and their taxable status during the tax-free period. No tax is due on the sale or purchase of any article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of **\$100 or less per item**. (This list is not all-inclusive.)

**“Clothing”** means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates) intended to be worn on or about the human body. Clothing does not include watches, watch bands, jewelry, umbrellas, or handkerchiefs.

This exemption does **not** apply to sales of clothing, wallets, or bags in a theme park, entertainment complex, public lodging establishment, or airport.

### Examples of Exempt Clothing Items:

- Accessories (generally)
  - » Barrettes and bobby pins
  - » Belt buckles
  - » Bow ties
  - » Hairnets, bows, clips, and hairbands
  - » Handbags
  - » Neckwear
  - » Ponytail holders
  - » Scarves
  - » Ties
  - » Wallets
- Aerobic/Fitness clothing
- Aprons/Clothing shields
- Athletic supporters
- Baby clothes
- Backpacks
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Blouses
- Book bags
- Boots (except ski boots)
- Bowling shoes (purchased)
- Braces and supports worn to correct or alleviate a physical incapacity or injury\*
- Bras
- Caps and hats
- Choir and altar clothing\*
- Cleated and spiked shoes
- Clerical vestments\*
- Coats and wraps
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Diapers, diaper inserts (adult and baby, cloth or disposable)
- Dresses
- Employee uniforms
- Fanny packs
- Fishing vests (nonflotation)
- Formal clothing (purchased)
- Gloves (generally)
  - » Dress (purchased)
  - » Garden
  - » Leather
  - » Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats
- Hosiery, including support hosiery
- Hunting vests
- Insoles
- Jackets
- Jeans
- Lab coats
- Leg warmers
- Leotards and tights
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Panty hose
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Religious clothing\*
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear, nightgowns, and pajamas
- Slippers
- Slips
- Socks
- Sports uniforms (except pads, helmets)
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swim suits and trunks
- Ties (neckties - all)
- Tights
- Tuxedos (excluding rentals)
- Underclothes
- Uniforms (work, school, and athletic - excluding pads)
- Vests
- Vintage clothing
- Work clothes and uniforms

For a list of qualifying clothing and accessory items, scan this QR code.



\* These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

## Examples of Taxable Clothing Items:

- Accessories (generally)
  - » Handkerchiefs
  - » Jewelry
  - » Key cases
  - » Watch bands
  - » Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors
- Cloth and lace, knitting yarns, and other fabrics
- Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
- Corsages and boutonnières
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves (generally)
  - » Baseball
  - » Batting
  - » Bicycle
  - » Golf
  - » Hockey
  - » Rubber
  - » Surgical
  - » Tennis
- Goggles (except prescription\*)
- Hard hats
- Helmets (bicycle\*\*, baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Life jackets and vests
- Luggage
- Make-up bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing (including uniforms, formal wear, and costumes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses (except prescription\*)
- Shaving kits/bags
- Shin guards and padding
- Shoulder pads (football, hockey, sports)
- Ski boots (snow)
- Ski vests (water)
- Skin diving suits
- Suitcases
- Sunglasses (except prescription\*)
- Swimming masks
- Umbrellas
- Weight-lifting belts
- Wigs

\* These items are already exempt as religious, prescription, prosthetic, or orthopedic items.

\*\* Effective July 1, 2014, bicycle helmets marketed for use by youth are exempt from sales tax.

## School Supplies

The following is a list of school supplies and their taxable status during the tax-free period. No tax is due on the sale or purchase of any school supply item with a selling price of **\$15 or less per item**. This exemption does **not** apply to sales of school supplies in a theme park, entertainment complex, public lodging establishment, or airport.

**"School supplies"** means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

## Examples of Exempt School Supply Items:

- Binders
- Calculators
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper
- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors

## Examples of Taxable School Supply Items:

- Books that are not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper
- Staplers
- Staples

For a list of qualifying school supply items, scan this QR code.



## **Computers and computer-related accessories**

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories, and their taxable status during the tax-free period. The exemption applies to the **first \$750** of the sales price of a qualified item, **when purchased for noncommercial home or personal use**. This exemption does **not** apply to sales of personal computers or computer-related accessories for use in a trade or business; or to sales in a theme park, entertainment complex, public lodging establishment, or airport.

**“Personal computer”** means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

**“Personal computer-related accessories”** includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Computer-related accessories do not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

### **Examples of Exempt Computer Items:**

- Cables (for computers)
- Car adaptors (for laptop computers)
- Central processing units (CPU)
- Compact disk drives
- Computer for noncommercial home or personal use
  - » Desktop
  - » Laptop
  - » Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
  - » Blank CDs
- » Diskettes
- » Flash drives
- » Jump drives
- » Memory cards
- » Portable hard drives
- » Storage drives
- » Thumb drives
- » Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including “earbuds”)
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (for computers)
- Modems
- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including “all-in-one” models)
- RAM - random access memory
- Routers
- Scanners
- Software (nonrecreational)
  - » Antivirus
  - » Database
  - » Educational
  - » Financial
  - » Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

### **Examples of Taxable Computer Items:**

- Batteries (regular)\*\*\*
- Cases for electronic devices (including electronic reader covers)
- CDs/DVDs (music, voice, pre-recorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computers designed/intended for recreation (games and toys)
- Computer paper
- Copy machines and copier ink/toner
- Digital cameras
- Digital media receivers
- Fax machines - stand alone
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer-related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

**For a list of qualifying computers and computer-related accessories, scan this QR code.**



**\*\*\* Batteries for use in prosthetic or orthopedic appliances are already exempt from tax.**



Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0100

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U.S. POSTAGE  
PAID  
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**Open Immediately**  
*Back-to-School  
Sales Tax Holiday*  
**August 1 through August 3, 2014**  
*Information Enclosed*



**Sales Tax Holidays**

Back-to-School  
**August 1 - August 3, 2014**

Energy Star and WaterSense Products  
**September 19 - September 21, 2014**

Prior to each sales tax holiday, lists of qualifying items, frequently asked questions, examples, and additional information will be available on our website:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

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