



2023 Florida Disaster Preparedness Sales Tax Holiday: Frequently Asked Questions for Consumers

1. What happens during the 2023 Florida Disaster Preparedness Sales Tax Holiday?

During the 2023 Florida Disaster Preparedness Sales Tax Holiday, you may purchase qualifying items related to disaster preparedness exempt from sales tax.

There will be two separate two-week holiday periods this year. The first begins on **Saturday, May 27, 2023, and ends on Friday, June 9, 2023.** The second holiday period begins on **Saturday, August 26, 2023, and ends on Friday, September 8, 2023.**

A list of items that are exempt from tax during the sales tax holiday is provided in Tax Information Publication (TIP) No. [23A01-02](#). These include:

- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less
 - A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less
 - An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less
 - A smoke detector or smoke alarm with a sales price of \$70 or less
 - A fire extinguisher with a sales price of \$70 or less
 - A carbon monoxide detector with a sales price of \$70 or less
 - A nonelectric food storage cooler with a sales price of \$60 or less
 - A portable power bank with a sales price of \$60 or less
 - A gas or diesel fuel tank with a sales price of \$50 or less
 - A portable self-powered radio*, two-way radio, or weather-band radio with a sales price of \$50 or less
 - A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of \$50 or less
 - A portable self-powered light source* (powered by battery, solar, hand-crank or gas) with a sales price of \$40 or less
 - Flashlights
 - Lanterns
 - Candles
- * Eligible light sources and radios qualify for the exemption even if electrical cords are included in the purchase.*
- Common household consumable items with a sales price of \$30 or less. For purposes of this exemption, common household consumable items means:
 - Laundry detergent and supplies
 - Powder, liquid, or pod detergent

- Fabric softener
- Dryer sheets
- Stain removers
- Bleach
- Toilet paper
- Paper towels
- Paper napkins and tissues
- Facial tissues
- Hand soap, bar soap, and body wash
- Sunscreen and sunblock
- Dish soap and detergents, including powder, liquid, and pod detergents or rinse agents that can be used in dishwashers
- Cleaning or disinfecting wipes and sprays
- Hand sanitizer
- Trash bags
- Reusable ice (ice packs) with a sales price of \$20 or less
- Supplies necessary for the evacuation of household pets. For purposes of this exemption, necessary supplies means the noncommercial purchase of:
 - Bags of dry cat or dog food weighing 50 or fewer pounds and with a sales price of \$100 or less per bag
 - Portable kennels or pet carriers with a sales price of \$100 or less per item
 - Over-the-counter pet medications with a sales price of \$100 or less
 - Pet beds with a sales price of \$40 or less per item
 - Cat litter weighing 25 or fewer pounds and with a sales price of \$25 or less per item
 - Leashes, collars, and muzzles with a sales price of \$20 or less per item
 - Pet pads with a sales price of \$20 or less per box or package
 - Manual can openers with a sales price of \$15 or less per item
 - Collapsible or travel-sized food or water bowls with a sales price of \$15 or less per item
 - Cat litter pans with a sales price of \$15 or less per item
 - Pet waste disposal bags with a sales price of \$15 or less per package
 - Hamster or rabbit substrate with a sales price of \$15 or less per package
 - Cans or pouches of wet pet food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case

2. Is there a limit on the number of qualifying items that can be purchased exempt during the sales tax holiday?

No, there is no limit on the number of qualifying items that can be purchased tax-exempt.

3. What types of items are not exempt?

The 2023 Florida Disaster Preparedness Sales Tax Holiday does not apply to:

- sales in a theme park, entertainment complex, public lodging establishment, or airport;
- commercial purchases of eligible pet evacuation supplies; or
- the rental or repair or any of the qualifying items listed above.

4. If I buy a package or set of items that contains both taxable and tax-exempt items during 2023 Disaster Preparedness 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 package or set.

For example, four AA rechargeable batteries are sold in a package that includes a battery charger for \$35. Although the batteries would qualify for the exemption if sold separately during the tax holiday, the battery charger does not qualify. The full sales price of \$35 is taxable.

5. If the store is offering a “buy one, get one free” or “buy one, get one for a reduced price” special on lanterns and I purchase a lantern for \$50 and get another for free, will the transaction be tax-free because I am effectively paying \$25 (less than the \$40 maximum) for each lantern?

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 total sale of \$50 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 during the sales tax holiday, can I use it after the 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. 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 sales tax holiday. If a customer makes a final payment and takes delivery of the items during the sales tax holiday, the qualifying items are tax-exempt.

9. Does the Disaster Preparedness Sales Tax Holiday also apply to items I purchase online?

Yes. 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 tax holiday.

10. Who is responsible for determining which items are exempt and which aren't?

The 2023 Florida Disaster Preparedness Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays, and the items exempted by the tax holiday, must be passed into law by the Legislature.

11. 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.

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 two 2023 Florida Disaster Preparedness Sales Tax Holidays?

If you have a question about a specific item that is not listed in TIP No. [23A01-02](#), 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 law contains six tax relief holidays and specifies the timeframe for each holiday. For a printable calendar of the tax relief holidays, you can visit our website: [Florida Dept. of Revenue - Tax Holidays and Exemption Periods \(floridarevenue.com\)](#).



TIP

Tax Information Publication

TIP #23A01-02
Date Issued: 05/25/23

2023 Disaster Preparedness Sales Tax Holidays May 27, 2023 Through June 9, 2023 and August 26, 2023 Through September 8, 2023

The first 2023 Disaster Preparedness Sales Tax Holiday begins on Saturday, May 27, 2023, and ends on Friday, June 9, 2023. [A second Disaster Preparedness Holiday begins on Saturday, August 26, 2023, and ends on Friday, September 8, 2023.](#) During these sales tax holiday periods, tax is not due on the retail sale of eligible items related to disaster preparedness.

The sales tax holidays do **not** apply to:

- Commercial purchases of eligible pet evacuation supplies
- Sales within a theme park, entertainment complex, public lodging establishment, or airport
- The rental of any of the eligible items listed below

Reference: Section 44, Chapter 2023-157, Laws of Florida

Eligible Items

Sales Price of \$20 or less:

- Reusable ice (reusable ice packs)

Sales Price of \$40 or less:

Any portable, self-powered light source*
(powered by battery, solar, hand-crank, or gas):

- Candles
- Flashlights
- Lanterns

Sales Price of \$50 or less:

- Any gas or diesel fuel container, including LP gas and kerosene containers

Batteries, including rechargeable batteries, **listed sizes only (excluding** automobile and boat batteries):

- | | | |
|------------|-----------|----------|
| • AAA-cell | • AA-cell | • C-cell |
| • D-cell | • 6-volt | • 9-volt |

Portable Radios* (powered by battery, solar, or hand-crank)

- Two-way
- Weather band

*Eligible light sources and radios qualify for the exemption even if electrical cords are also included.

Sales Price of \$60 or less:

- Coolers and ice chests (food storage; nonelectrical)
- Portable power banks

Sales Price of \$70 or less:

- Carbon monoxide detectors
- Fire extinguishers
- Smoke detectors or smoke alarms

Sales Price of \$100 or less:

- Bungee cords
- Ground anchor systems
- Ratchet straps
- Tarpaulins (tarps)
- Tie-down kits
- Visqueen, plastic sheeting, plastic drop cloths, and other flexible waterproof sheeting

Sales Price of \$3,000 or less:

- Portable generators used to provide light or communications, or to preserve food in the event of a power outage

Eligible Common Household Consumable Items (New for 2023)

Sales Price of \$30 or less:

Laundry detergent and supplies

- Powder, liquid or pod detergents
- Fabric softener
- Dryer sheets
- Stain removers
- Bleach

Other household supplies

- Toilet paper
- Paper towels
- Paper napkins and tissues
- Facial tissues

- Hand soap, bar soap, and body wash
- Sunscreen and sunblock
- Dish soap and detergents, including powder, liquid, and pod detergents or rinse agents that can be used in dishwashers
- Cleaning or disinfecting wipes and sprays
- Hand sanitizer
- Trash bags

Eligible Pet Evacuation Supplies

Sales Price of \$10 or less per can or pouch (or the equivalent if sold in a box or case):

- Wet pet food

Sales Price of \$15 or less per item or package:

- Cat litter pans
- Collapsible or travel-sized food or water bowls
- Hamster or rabbit substrate
- Manual can openers
- Pet waste disposal bags

Sales Price of \$20 or less per item or package:

- Collars
- Leashes
- Muzzles
- Pet pads

Sales Price of \$25 or less per item:

- Cat litter weighing 25 lbs. or less

Sales Price of \$40 or less per item:

- Pet beds

Sales price of \$100 or less per item:

- Bags of dry cat or dog food weighing 50 lbs. or less
- Pet carriers
- Portable kennels
- Over-the-counter pet medications

Reporting Sales

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

Items Normally Sold as a Unit

Items normally sold as a unit must continue to be sold in that manner; these items cannot be separately priced and sold as individual items in order to qualify for the sales tax exemption.

Example 1: A multi-battery package sells for \$25. The package contains an assortment of AA, C, and D-cell batteries. The battery package qualifies for the tax exemption since the sales price of the package containing eligible items is less than \$50.

Example 2: A ground tie-down kit with four tie-downs and related accessories sells for \$125. The kit cannot

be sold as four different packages to qualify for the 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.

Example: Four AA rechargeable batteries are sold in a package that includes a battery charger for \$35. Although the batteries would qualify for the exemption if sold separately during the sales tax holiday period, the battery charger does not qualify. The full sales price of \$35 is taxable.

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 in order for both items to qualify for the exemption.

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 sales tax holiday period using a gift card qualify for the exemption, regardless of when the gift card was purchased. Eligible items purchased after the sales tax holiday period using a gift card are taxable, even if the gift card was purchased during the sales tax holiday period.

Remote Sales

Eligible items purchased through a marketplace provider or from a remote seller are exempt when the order is accepted by the marketplace provider or remote seller during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday 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.

Coupons, Discounts and Rebates

The sales price of an item includes all consideration received by the retailer for that item. It is not limited to the amount paid by a customer.

Manufacturer's coupons, discounts, and rebates do not reduce the sales price of an item, because the retailer is reimbursed for the amount of any discount provided to a customer. Therefore, the amount of the reimbursement is included in the taxable sales price of an item.

Store coupons, discounts, and rebates offered by the retail seller reduce the sales price of an item because they reduce the total amount received by the retail seller for the item.

Example 1: A customer purchases a \$3,100 generator. The retailer offers a 10% discount. After applying the 10% discount, the final amount received by the retailer for the generator (the sales price) is \$2,790. The generator is exempt (the sales price is less than \$3,000).

Example 2: A customer purchases a \$55 multi-pack battery package. The manufacturer offers a \$5 instant rebate redeemed when the batteries are sold. Although the purchaser pays \$50, the retailer's sales price remains at \$55 because the retailer will receive a total of \$55 for the item: \$50 from the purchaser and \$5 from the manufacturer. The battery package does not qualify for the exemption (it is more than \$50).

Example 3: A gas container sells for \$60. The store offers an instant rebate of \$10 for the purchase of the gas container. The customer redeems the \$10 store rebate and pays the retailer \$50 for the gas container. The retailer's sales price is reduced to \$50, and the gas container qualifies for the exemption.

Returns

When a customer returns an eligible item purchased during the sales tax holiday 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 Holiday Period

When a customer purchases an eligible item during the sales tax 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 sales tax holiday period. When a customer purchases an eligible item during the sales tax holiday 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 holiday period using a rain check qualify for the exemption regardless of when the rain check was issued.

However, issuance of a rain check during the sales tax holiday period will not allow for an eligible item to be exempt if the item is purchased after the sales tax holiday period.

Layaway Sales

A layaway sale is a transaction in which 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:

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

Panama City and Panama City Beach 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. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant's license fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant's license fee is exempt.

Example – Panama City and Panama City Beach ONLY: An ice chest sells for \$59.95. The 1% merchant's license fee is \$0.60. The total sales price of the ice chest is \$60.55 (\$59.95 + \$0.60). The ice chest does not qualify for the sales tax exemption.

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 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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