

FY 2023-2024 TAX PACKAGE & SALES TAX HOLIDAYS

Governor Ron DeSantis signed the largest tax relief plan in Florida's history, providing Florida families with \$2.7 billion in tax relief during the 2023–2024 fiscal year.

SUMMARY:

The tax relief package includes a permanent exemption for baby and toddler necessities such as strollers, cribs, diapers, and baby wipes. Additionally, the tax relief package includes two back-to-school sales tax holidays lasting 14 days each, two disaster preparedness sales tax holidays lasting 14 days each, and a freedom summer sales tax holiday on recreational items and children's toys that will last from Memorial Day to Labor Day

Permanent sales tax exemptions included in the tax relief package will save Florida families nearly \$234 million. Those exemptions are targeted to cover baby and toddler needs like cribs, playpens, strollers, child safety products, diapers, baby wipes, bottles, and clothing and shoes for children under age 5. Other items permanently exempt from sales tax will include oral hygiene products like toothbrushes and toothpaste and firearm safety devices.

FY 2023-2024 SALES TAX HOLIDAYS:

- **Back-to-School sales tax holidays** will take place July 24 – August 6, 2023, and January 1 – January 14, 2024.
- **Disaster Preparedness sales tax holidays** will take place May 27 – June 9, 2023, and August 26 – September 8, 2023.
- **The Freedom Summer sales tax holiday** lasts from Memorial Day through Labor Day of this year.
- **The Tools and Equipment sales tax holiday** will take place from September 2 – September 8, 2023.

Taxation – [HB 7063](#) is the 2023 legislative tax package. HB 7063 was approved unanimously by the House and Senate.

- **Sales Tax** – reduces the business rent tax from 5.5% to 4.5% effective December 1, 2023. The business rent tax will still be reduced to 2.0% in Fall 2024 due to the passage of 2021 SB 50 (Marketplace Fairness).
- **Sales Tax** – creates a permanent exemption for baby and toddler products:
 - Cribs, playpens, strollers, safety gates, monitors, safety locks, bicycle carriers and trainers, exercisers, jumpers, bouncer seats, swings, breast pumps, bottle sterilizers, baby bottles, pacifiers, teething rings, baby wipes, changing tables, changing pads, children's diapers, clothing intended and marketed for children age 5 or younger (presumed to be size 5T or smaller).

- Sales Tax – creates a permanent exemption for adult diapers and incontinence products.
- Sales Tax – creates a permanent exemption for oral hygiene products: toothbrushes, toothpaste, mouthwash, floss, picks, and oral irrigators.
- Sales Tax – creates an exemption for firearm safety devices.

BACK TO SCHOOL SALES TAX HOLIDAYS

- Two periods: 7/24/23-8/6/23 & 1/1/24-1/14/24
- Exempt items:
 - \$100 or less: clothing, wallets, bags
 - \$50 or less: school supplies
 - \$30 or less: learning aides and jigsaw puzzles
 - \$1,500 or less: personal computers and accessories
- Excludes sales within a theme park entertainment complex, public lodging establishment, or airport.
- Provides an opt-out provision for businesses.

DISASTER PREPAREDNESS SALES TAX HOLIDAYS

- Period: 5/27/23-6/9/23 & 8/26/23-9/8/23
- Exempt items:
 - \$20 or less: reusable ice
 - \$40 or less: portable light
 - \$50 or less: radios, fuel tanks, batteries
 - \$60 or less: nonelectric cooler, portable power bank
 - \$70 or less: smoke detector, fire extinguisher, carbon monoxide detector
 - \$100 or less: tarps, waterproof sheeting, ground anchor system
 - \$3,000 or less: portable generator
- Exempt pet supplies:
 - \$10 or less: wet food pouches
 - \$15 or less: manual can openers, travel sized bowls, pet waste disposal bags, hamster or rabbit substrate
 - \$20 or less: leashes, collars, muzzles, pet pads
 - \$25 or less: cat litter weighing 25lbs or less
 - \$40 or less: pet beds
 - \$100 or less: dry food weighing 50lbs or less, pet medications, portable kennels or carriers
- Common Household Items costing \$30 or less: laundry items; toilet paper; paper towels; paper napkins; facial tissues; soap; sunscreen and sunblock; dish soap; cleaning wipes and sprays; hand sanitizer; and trash bags.
- Excludes sales within a theme park entertainment complex, public lodging establishment, or airport.

FREEDOM SUMMER SALES TAX HOLIDAY

- Period: 5/29/23-9/4/23
- Exempt Admissions:

- Live music and sporting events, movies, ballet, play, or musical theatre performance, fair, festival, or cultural event scheduled to be held between 5/29/23 and 12/31/23.
- Season tickets for ballets, plays, music events, or musical theatre performances.
- Museums and state parks including annual passes sold during the Holiday.
- Clubs providing physical fitness facilities from 5/29/23 through 12/31/23.
- If an admission is subsequently resold, the tax shall be collected on the full price of the resold admission.
- Exempt Items:
 - Boating and water activity supplies
 - \$25 or less: snorkels, goggles, swimming masks
 - \$35 or less: recreational pool tubes, pool floats, inflatable chairs, pool toys
 - \$50 or less: safety flares
 - \$75 or less: life jackets, coolers, paddles, oars
 - \$150 or less: water skis, wakeboards, kneeboards, towable tubes or floats
 - \$300 or less: paddleboards, surfboards
 - \$500 or less: canoes and kayaks
 - Camping supplies
 - \$30 or less: camping lanterns and flashlights
 - \$50 or less: sleeping bags, portable hammocks, camping stoves, collapsible camping chairs
 - \$200 or less: tents
 - Fishing supplies
 - \$5 or less if sold individually or \$10 or less if multiple items are sold together: bait, fishing tackle
 - \$30 or less: tackle boxes or bags
 - \$75 or less if sold individually or \$150 or less if sold as a set: rods, reels
 - Excludes supplies used for commercial fishing purposes.
 - General Outdoor supplies
 - \$15 or less: sunscreen, insect repellent
 - \$30 or less: water bottles
 - \$50 or less: hydration packs, bicycle helmets for adults (youth permanently exempt)
 - \$100 or less: sunglasses
 - \$200 or less: binoculars
 - \$250 or less: outdoor gas or charcoal grills
 - \$500 or less: bicycles
 - Residential pool supplies

- \$100 or less: residential pool and spa replacement parts, nets, filters, lights, covers
- \$150 or less: residential pool and spa chemicals purchased by an individual
- Children's toys
 - A toy with a price of \$75 or less designed or intended by the manufacture for use by a child 12 years of age or younger as evidenced by the manufacturer's labeling or advertising.
- Children's athletic equipment
 - Athletic equipment with a price of \$100 or less designed or intended by the manufacture for use by a child 12 years of age or younger as evidenced by the manufacturer's labeling or advertising.
- Excludes sales within a theme park entertainment complex, public lodging establishment, or airport.

TOOL TIME SALES TAX HOLIDAY

- Period: 9/2/23-9/8/23
- Exempt Items:
 - \$25 or less: work gloves
 - \$30 or less: high visibility vests
 - \$50 or less: hand tools, safety glasses, coveralls, duffle bags, LED flashlights, shovels, rakes, fuel cans
 - \$75 or less: hearing protection
 - \$100 or less: tool belts, electrical equipment, shop lights, hard hats
 - \$125 or less: industry textbooks and code books
 - \$150 or less: power tool batteries, pipe cutters, plumbing inspection equipment
 - \$175 or less: work boots
 - \$250 or less: ladders
 - \$300 or less: power tools, vehicle tool boxes
- Excludes sales within a theme park entertainment complex, public lodging establishment, or airport.

ENERGY STAR SALES TAX HOLIDAYS

- Period: 7/1/23-6/30/24
- \$1,500 or less: washing machine, clothes dryer, water heater
- \$4,500 or less: refrigerator, combination refrigerator and freezer

GAS RANGES AND COOKTOPS SALES TAX HOLIDAY

- Period: 7/1/23-6/30/24
- Excludes outdoor gas grills, camping stoves, and portable stoves.