## Back-to-School Sales Tax Holiday July 29- August 11, 2024

Consumers can purchase qualifying back-to-school supplies exempt from tax during the 2024 Back-to-School Sales Tax Holiday. Passed by the Florida Legislature and signed into law by Gov. Ron DeSantis, the sales tax holiday begins Monday, July 29 and extends through Sunday, August 11.

Eligible items and criteria for tax-free savings include:

Personal computers or personal computer-related accessories purchased for noncommercial home or personal use having a sales price of \$1,500 or less:

- Personal computers\* include:
  - Calculators
  - Desktops
  - o Electronic book readers
  - Handhelds
  - Laptops
  - Tablets
  - Tower computers

\*The term 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\*+ include:
  - Keyboards
  - Mice
  - Modems
  - Monitors
  - Nonrecreational software
  - Other peripheral devices
  - Personal digital assistants
  - Routers

<sup>\*</sup>The listed accessories are tax-exempt regardless of whether they are used in association with a personal computer base unit.

<sup>+</sup> The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

## Items having a sales price of \$100 or less per item:

- Clothing
  - All footwear, excluding skis, swim fins, roller blades, and skates
  - Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs
- Wallets or bags\*, including
  - Backpacks
  - Diaper bags
  - Fanny packs
  - Handbags

## School supplies having a sales price of \$50 or less per item:

- Binders
- Cellophane tape
- Compasses
- Composition books
- Computer disks
- Construction paper
- Crayons
- Erasers
- Folders
- Glue or paste
- Legal pads
- Lunch boxes
- Markers
- Notebooks
- Notebook filler paper
- Pencils
- Pens
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors
- Staplers and staples used to secure paper products

## Learning aids and jigsaw puzzles having a sales price of \$30 or less:

- Flashcards or other learning cards
- Interactive or electronic books and toys intended to teach reading or math skills Matching or other memory games
- Puzzle books and search-and-find books
- Stacking or nesting blocks or sets

<sup>\*</sup> Briefcases, suitcases, and other garment bags are excluded.

The sales tax holiday does not apply to the rental or repair of any of the qualifying items. Additionally, the sales tax holiday does not apply to sales in a theme park, entertainment complex, public lodging establishment or airport.

For more information on implementing the sales tax holiday, please see the Department of Revenue's <u>Tax Information Publication on the 2024 Back-to-School Sales Tax Holiday</u> or the <u>2024 Florida Back-to-School Sales Tax Holiday FAQs for Businesses</u>.