Florida DEPARTMENT OF REVENUE

Florida's 2026 Hunting, Fishing, and Camping Sales Tax Holiday: Frequently Asked Questions for Sales and Use Tax Dealers

TAX COLLECTION RESPONSIBILITIES

1. **What is Florida's 2026 Hunting, Fishing, and Camping Sales Tax Holiday?**
   The 2026 Hunting, Fishing, and Camping Sales Tax Holiday is a temporary period during which sales tax will not be collected on the retail sale of certain hunting, fishing, and camping items in Florida. The tax holiday runs **from Tuesday, September 1, 2026, through Thursday, December 31, 2026**, as provided in House Bill 7031E (2026).

   During the tax holiday, sales tax is not due on the retail sale of:

   - **Hunting supplies:**
     - **Ammunition** (as defined in section 790.001(1), Florida Statutes (F.S.))
     - **Firearms**, including:
       - Any weapon designed to expel a projectile by an explosive
       - Pistols, rifles, and shotguns
       - Firearm accessories (see question #2)
     - **Bows and crossbows**
     - **Bow and crossbow accessories**, including:
       - Arrows
       - Bolts
       - Quarrels
       - Quivers
       - Releases
       - Sights or optics
       - Wristguards
   - **Camping and fishing supplies:**
     - Bait and fishing tackle priced at **$10 or less** (or **$20 or less** when sold as a set)
     - Flashlights, camping lanterns, tackle boxes, or tackle bags priced at **$30 or less**
     - Camping stoves, collapsible chairs, portable hammocks, and sleeping bags priced at **$50 or less**
     - Rods and reels priced at **$75 or less**, or **$150 or less** if sold as a set
     - Tents priced at **$200 or less**

   For a complete list of qualifying items, see Tax Information Publication (TIP) No. 26A01-06.

2. **Are firearm accessories exempt from sales tax?**
   Yes. During the sales tax holiday, purchases of certain firearm accessories are exempt from tax, including:

   - Barrels
   - Cases or range bags
   - Charging handles
   - Cleaning kits
   - Handguards
   - Holsters
   - Internal parts and components
   - Magazines or other ammunition feeding devices or carriers
   - Pistol grips
   - Shooting chronographs
   - Shooting mats, rests, or bipods
   - Sights or optics
   - Slides or cylinders
   - Slings
   - Stocks or braces
   - Suppressors or silencers
   - Triggers

3. **How is ammunition defined?**
   Ammunition is defined in s. 790.001(1), F.S., as any object consisting of all of the following:

   - A fixed metallic or nonmetallic hull or casing containing a primer
   - One or more projectiles, one or more bullets, or shot
   - Gunpowder

4. **Am I responsible for correctly exempting qualifying items during the sales tax holiday?**
   Yes, you are responsible for correctly exempting qualifying items during the sales tax holiday. If you have a question about a specific item that is not listed in **TIP No. 26A01-06**, contact the Florida Department of Revenue at (850) 488-6800.

5. **Do I collect the local discretionary tax on items that are exempt from sales tax during the holiday period?**
   No. When an item is exempt from sales tax, it is also exempt from discretionary sales surtax. During the holiday period, you will not collect state sales tax or local option discretionary sales surtax on sales of eligible items.

6. **What should I do if I mistakenly collect tax on an item that should be exempt from tax during the sales tax holiday?**
   Sales tax becomes state funds at the moment it is collected. You should refund the tax to your customers. If the tax cannot be refunded, you must report and pay the tax to the Department.

7. **What if a customer comes back after the sales tax holiday for a refund of tax they inadvertently paid, but I have already remitted the tax to the Department of Revenue?**
   You should refund the tax to the customer. You may take a credit on your next sales and use tax return for the tax refunded to the customer.

8. **Are businesses required to participate in the 2026 Hunting, Fishing, and Camping Sales Tax Holiday?**
   Yes. The law does not authorize dealers to opt out of participating in the 2026 Hunting, Fishing, and Camping Sales Tax Holiday.

RECORDS AND REPORTING

9. **Do I need to account for exempt sales during a sales tax holiday differently than other tax-exempt sales?**
   No. There are no additional record-keeping requirements.

NON-EXEMPT ITEMS

10. **When tax-exempt items are normally sold together with taxable items as a set or single unit, is the entire set still subject to sales tax?**
    Yes. For example, suppose a hunting rifle and a package of shooting targets are sold together as a set. Although the hunting rifle would qualify for the exemption if sold separately during the sales tax holiday, the shooting targets do not qualify. The full sales price is taxable.

REFUNDS/EXCHANGES

11. **A customer returns an item that was purchased before the sales tax holiday and exchanges it for another item during the sales tax holiday. The new item is exempt from tax during the sales tax holiday. Do I give the customer a tax refund?**
    Yes. You must have documentation (e.g., receipts or invoices) showing that tax was paid on the item at the time of the original purchase.

12. **If a customer returns a qualifying exempt item and is given an item of equal price after the sales tax holiday, is sales tax due on the new item?**
    When a customer purchases an eligible item during the sales tax holiday and later exchanges the item for the same item (e.g., different size or 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 and 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.

GIFT CARDS

13. If a customer purchases a gift card during the sales tax holiday, can the customer 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, regardless of when the gift card was purchased.

RAIN CHECKS

14. If I issue a rain check during the sales tax holiday, can the customer use it after the sales 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.

REMOTE SALES (MAIL ORDER, CATALOG, AND INTERNET)

15. Do the exemptions during the sales tax holiday apply to remote sales?
Yes. All remote sales of qualifying items are tax-exempt when the order is accepted during the sales tax holiday for immediate shipment, even if delivery occurs later. Acceptance occurs when the seller takes action to fill the order (assigns order number, confirms via email, or records date received).

16. How does sales tax apply toward shipping charges for items purchased remotely?
Shipping charges are allocated proportionately to each item based on item cost. Total per-item cost including shipping determines exemption eligibility. For example:

EXAMPLE

A customer orders a $40 camping stove and a $60 package of shooting targets, for a total of $100, during the 2026 Hunting, Fishing, and Camping Sales Tax Holiday. The shipping charge is $20.

Camping Stove:
Cost of camping stove ÷ total cost: $40 ÷ $100 = 40%
Shipping charge for camping stove: 40% × $20 = $8
Total sales price for camping stove: $40 + $8 = $48

Shooting Targets:
Cost of shooting targets ÷ total cost: $60 ÷ $100 = 60%
Shipping charge for shooting targets: 60% × $20 = $12
Total sales price for the shooting targets: $60 + $12 = $72 + tax

The total sales price for the camping stove – $40 plus $8 shipping – is tax-exempt. However, the shooting targets are not tax-exempt during the 2026 Hunting, Fishing, and Camping Sales Tax Holiday; tax is due on the $60 sales price and the $12 shipping.

LAYAWAY ITEMS

17. If the customer places an item on layaway, is it eligible for the tax exemption during the sales tax holiday?

Yes. A layaway occurs when an item is set aside for a customer who makes a deposit, agrees to pay the balance of the purchase price over 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 is made after the tax holiday. If a customer makes final payment and takes delivery of the items during the tax holiday, the qualifying items are tax-exempt.

MERCHANT'S LICENSE OR OTHER FEES (TWO CITIES IN BAY COUNTY ONLY)

18. How do I handle the 1% merchant's license fee (sometimes referred to as a gross receipts fee) in Panama City or Panama City Beach during the sales tax holiday?

When stores located in these two cities charge customers the 1% fee, it is part of the sales price subject to sales tax, even when the fee is separately stated on a receipt or invoice. When the sales price of the item, plus the 1% merchant's license fee, makes the total sales price above the per-item price limitation to qualify for exemption during the sales tax holiday, the item does not qualify for the exemption.

EXAMPLE OF ITEM SOLD IN PANAMA CITY

Price of fishing tackle box	$49.80
1% merchant's license fee	+ $0.50
Total price	$50.30

Because the total sales price exceeds the $50-per-item limit for fishing tackle boxes after the 1% fee is added, the fishing tackle box does not qualify for the exemption, and sales tax is due on the full $50.30.

ADDITIONAL INFORMATION

19. Who determines which items are exempt?

The Florida Legislature establishes sales tax holidays and eligible items.

20. How can I request that a product be added?

Contact your **local legislators**.

21. I heard there was another sales tax holiday this year. Where can I find more information about it?

House Bill 7031E also provides for a **Back to School Sales Tax Holiday**, to take place **from Monday, July 20, 2026, through Thursday, August 20, 2026**.