



Home Hardening Products Sales Tax Refund

DR-26HH
N. 07/26
Emergency Rule 12ER26-1
Effective 07/26
Page 1 of 4

Selection 1. Applicant Information		
Name of Owner:		Owner's Social Security Number (SSN)*: Owner's Federal Employer Identification Number (FEIN), if applicable:
Section 2. Refund Requested		
Refund Amount Requested: \$ _____ (CANNOT EXCEED \$500)		
Section 3. Eligible Residential Property Information		
Address of Eligible Residential Property:		Parcel Number:
City:	ZIP:	County:
The owner of the eligible residential property on which the home-hardening products were installed must sign the following affidavit:		
Owner Affidavit I, _____, hereby affirm the home-hardening products for which I am requesting a refund of Florida sales tax were installed on the eligible residential property identified above. The actual cost of the home product(s) was \$ _____, and the amount of sales tax paid in Florida was \$ _____. I understand that any person who furnishes a false affidavit to the Florida Department of Revenue is subject to a mandatory penalty equal to 200% of the evaded tax, in addition to being liable for any fine or punishment provided by law for conviction of a third-degree felony. Under penalties of perjury, I declare that I have read the foregoing affidavit and that the facts stated in it are true to the best of my knowledge and belief. Signature of Owner: _____ Date: _____		
*Social Security Numbers (SSNs) are used by the Department as unique identifiers for the administration of Florida taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes (F.S.), and are not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding state and federal laws governing the collection, use, or release of SSNs, including authorized exceptions.		

General Information and Instructions

Florida law provides a sales tax exemption for **home-hardening products** that are purchased at retail between July 1, 2026, and June 30, 2029, and installed on eligible residential property.

The exemption is available:

- only to the owner of the eligible residential property on which the home-hardening products were installed; and
- solely through a refund of previously paid Florida sales tax, including discretionary sales surtax.

The owner may submit a refund claim for only one eligible residential property, and the refund may not exceed \$500. Refund claims must include copies of receipts showing payment of Florida sales tax on retail purchases of tax-exempt home-hardening products installed on the eligible residential property.

Definitions

Owner – a person who holds legal title to an eligible residential property.

Eligible residential property – residential property with a site-built dwelling for which a homestead exemption has been granted under section (s.) 196.031, F.S., and which has a just value of \$700,000 or less.

Site-built dwelling – a dwelling constructed at its permanent location. The term does not include mobile homes, manufactured homes, trailers, or any home or trailer that may be titled or registered in accordance with Chapter 319 or Chapter 320, Florida Statutes.

Purchase period – retail purchases made during the period of July 1, 2026, through June 30, 2029.

Home-hardening product – an impact-resistant door, an impact-resistant garage door, or an impact-resistant window.

Impact-resistant door – an exterior door system designed to resist wind and wind-borne debris forces, rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- a. ASTM International E1886 and E1996;
- b. American Architectural Manufacturers Association 506; or

- c. Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203.

Impact-resistant garage door – a garage door system designed to resist wind and wind-borne debris forces, rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- a. ASTM International E1886 and E1996;
- b. American Architectural Manufacturers Association 506;
- c. Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203; or
- d. ANSI/DASMA 115.

Impact-resistant window – a window that is laminated or treated with a polycarbonate glazing system designed to resist wind and wind-borne debris forces, rated for impact resistance and wind pressure in accordance with any of the following most recent sets of test methods, standards, and specifications:

- a. ASTM International E1886 and E1996;
- b. American Architectural Manufacturers Association 506; or
- c. Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203.

Glazing system or door system – a window or door frame, respectively, and the attachment hardware used for installation of such frame, when purchased as part of the same sale with the intent to install it in compliance with prescribed engineering requirements.

Who is eligible to claim the refund?

The owner of the eligible residential property on which the tax-exempt home-hardening products were installed.

Are there any limitations or exceptions that apply to the refund?

Yes. The owner may submit a refund claim for only one eligible residential property, and the refund cannot exceed \$500.

The refund applies only to retail purchases of tax-exempt home-hardening products made between July 1, 2026, and June 30, 2029.

For questions or to check the status of a refund claim, call the Refunds team at (850) 617-8585.

Florida sales tax paid on home-hardening products installed on mobile homes, manufactured homes, trailers, or any home or trailer titled or registered pursuant to chapter 319 or chapter 320, F.S., is not eligible for refund.

Is there a time limit to apply for a refund?

Yes. A refund claim for Florida sales tax paid on tax-exempt home-hardening products must be submitted to the Department between July 1, 2026, and September 30, 2029.

How is the refund claimed?

The owner of the eligible residential property may claim the refund by submitting a completed *Application for Refund – Sales and Use Tax* (Form DR-26S), along with this form (Form DR-26HH), and all required documentation.

What documentation is required to support the refund claim?

Copies of receipts showing payment of Florida sales tax on retail purchases of tax-exempt home hardening products must be submitted with an *Application for Refund – Sales and Use Tax* (Form DR-26S) and this form, *Home-Hardening Products Sales Tax Refund* (Form DR-26HH).

How are the forms and documentation submitted?

Complete and submit Form DR-26S online at **floridarevenue.com/taxes/refunds** then upload for electronic submission your completed Form DR-26HH and required documentation.

OR

Mail the *Application for Refund - Sales and Use Tax* (Form DR-26S), the *Home Hardening Products Sales Tax Refund* (Form DR-26HH), and all required supporting documentation to:

Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee, FL 32314-6490

Once received, the Department will review your application and supporting documentation. You will be notified if any additional information is required.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and brochures are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at (850) 488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below and is available online at floridarevenue.com/forms.

Form DR-26S

Application for Refund – Sales and Use Tax

Rule 12-26.008, F.A.C.