



# TIP

## Tax Information Publication

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### 2024 Disaster Preparedness Sales Tax Holidays June 1, 2024 Through June 14, 2024 and August 24, 2024 Through September 6, 2024

Florida's first 2024 Disaster Preparedness Sales Tax Holiday begins on Saturday, June 1, 2024, and ends on Friday, June 14, 2024. A second Disaster Preparedness Holiday begins on Saturday, August 24, 2024, and ends on Friday, September 6, 2024. 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 57, Chapter 2024-158, 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 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 Pet Evacuation Supplies

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

- Wet cat or dog food

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

- Cat litter pans
- Collapsible or travel-size 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 25lbs. 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

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## 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 if 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.

exempt.

### Shipping and Handling

When separately stated shipping charges are part of the sales price, as provided in Rule 12A-1.045, Florida Administrative Code, 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

### 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](http://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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