FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

Number:
26A01-06

Date Issued:
July 1, 2026

2026 Hunting, Fishing, and Camping Sales Tax Holiday September 1, 2026 Through December 31, 2026

Florida's 2026 Hunting, Fishing, and Camping Sales Tax Holiday begins on Tuesday, September 1, 2026, and ends on Thursday, December 31, 2026. During this sales tax holiday period, tax is not due on the retail sale of certain items related to hunting, fishing, and camping.

The sales tax holiday does not apply to rentals of any eligible items or purchases for commercial use.

References: Section 43, Chapter 2026-239, Laws of Florida

Eligible Camping Supplies:

- **Sales price of $30 or less:**
  - Camping lanterns
  - Flashlights
- **Sales price of $50 or less:**
  - Camping stoves
  - Portable hammocks
  - Collapsible camping chairs
  - Sleeping bags
- **Sales price of $200 or less:**
  - Tents

Eligible Fishing Supplies:

- **Sales price of $10 or less if sold individually or $20 or less if multiple items are sold together:**
  - Bait
  - Fishing tackle
- **Sales price of $30 or less:**
  - Tackle boxes
  - Tackle bags
- **Sales price of $75 or less if sold individually or $150 or less if sold as a set:**
  - Reels
  - Rods

Eligible Hunting Supplies:

- Ammunition as defined in section 790.001(1), Florida Statutes (F.S.)
- Bows (hand-drawn, handheld, and hand-released)
- Crossbows which use a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition
- Accessories for bows and crossbows:
  - Arrows
  - Bolts
  - Quarrels
  - Quivers
  - Releases
  - Sights or optics
  - Wristguards
- Firearms including pistols, rifles, shotguns
- Firearm accessories:
  - 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

"**Ammunition**" as defined in s. 790.001(1) F.S., means an object consisting of **all** the following:

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

All the specified components must be present for an object to be ammunition.

"**Bow**" means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, for the purpose of discharging arrows; which propels arrows only by the energy stored by the drawing of the device; and which is handheld, hand-drawn, and hand-released.

"**Crossbow**" means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-handheld locking mechanism to maintain the device in a drawn or ready-to-discharge condition.

"**Firearm**" means a weapon capable of firing a missile and includes a pistol, rifle, or shotgun using an explosive charge as a propellant.

"**Firearm accessories**," for purposes of this sales tax holiday, are limited to the items shown on page two. Items not specifically listed on page two as firearm accessories are **not** exempt during this sales tax holiday.

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.

Gift Cards

The sale of a gift card is not taxable. 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 fulfill the order for immediate shipment. Actions to fulfill 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 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 stock is currently unavailable or on back order.

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 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.

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: A rifle scope is sold in a package with a camouflage hunting vest. Although the scope would qualify for the exemption if sold separately during the sales tax holiday period, the vest does not qualify. The set is subject to tax.

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

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

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 an eligible item to be exempt if the item is purchased 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.

Shipping and Handling

When separately stated shipping charges are part of the sales price 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 for 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 exempt.

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.

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** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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