

2021 Florida Disaster Preparedness Sales Tax Holiday: Frequently Asked Questions for Consumers

TAX-EXEMPT ITEMS

1. What items will be exempt from sales tax during the 2021 Florida Disaster Preparedness Sales Tax Holiday?

Beginning Friday, May 28, 2021, and ending Sunday, June 6, 2021, qualifying items such as flashlights, generators and batteries are exempt from sales tax. The following products are included:

Selling for \$20 or less

- Reusable ice (ice packs)

Selling for \$40 or less

Any portable self-powered light source* (powered by battery, solar, hand-crank or gas):

- Flashlights
- Lanterns
- Candles

Selling for \$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):
 - AA and AAA
 - C-cell
 - D-cell
 - 6-volt
 - 9-volt
- Two-way and weather band radios* (powered by battery, solar, or hand-crank)

Selling for \$60 or less

- Coolers and ice chests (food storage, non-electrical)
- Portable power banks

Selling for \$100 or less

- Tarpaulins (tarps)
- Visqueen, plastic sheeting, plastic drop cloths and other flexible waterproof sheeting
- Ground anchor systems
- Tie-down kits
- Bungee cords
- Ratchet straps

Selling for \$1,000 or less

- Portable generators used to provide light or communications or to preserve food in the event of a power outage

* Eligible light sources and radios qualify for the exemption even if electrical cords are included.

EXCLUSIONS

2. What exclusions apply to the tax-exempt items listed above?

The 2021 Florida Disaster Preparedness Sales Tax Holiday does **not** apply to:

- the rental or repair of any of the qualifying items listed above
- sales in a theme park, entertainment complex, public lodging establishment, or airport

BUY ONE, GET ONE FREE SPECIALS

3. If the store is offering a buy one, get one free special on lanterns and I purchase a lantern for \$50 and get another for free, will the transaction be tax-free because I am effectively paying \$25 (less than \$40) for each lantern?

The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged for both items to qualify for the exemption. In this case, the total sales price of \$50 for the lantern and free lantern is taxable.

GIFT CARDS

4. If I purchase a gift card during the sales tax holiday, can I then purchase a qualifying item tax exempt using the gift card after the sales tax holiday ends?

No. The purchase of the qualifying item must be made during the sales tax holiday period to be tax exempt. However, when qualifying items are purchased during the sales tax holiday period using a gift card, the items are tax exempt; it does not matter when the gift card was purchased.

RAIN CHECKS

- 5. If a store issues me a rain check during the sales tax holiday, can I 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 period 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.

LAYAWAY ITEMS

- 6. If I place an item on layaway, is it eligible for the tax exemption during the sales tax holiday?**

Yes. A layaway is when an item is set aside for 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. Qualifying items placed on layaway during the sales tax holiday period are tax exempt, even if final payment of the layaway is made after the sales tax holiday period. If a customer makes a final payment and takes delivery of the items during the sales tax holiday period, the qualifying items are tax exempt.

MAIL ORDER, CATALOG, AND INTERNET PURCHASES

- 7. Do the exemptions during the sales tax holiday apply to remote sales (mail order, catalog, or internet)?**

Yes. All remote sales (mail order, catalog, or internet) of qualifying items during the sales tax holiday are tax exempt when the order is accepted during the sales tax holiday period for immediate shipment, even if delivery is made after the sales tax holiday period.

An order is considered to be accepted 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 stock is currently unavailable or on back order.

SETS CONTAINING BOTH EXEMPT AND TAXABLE ITEMS

- 8. I purchased a set of AA batteries for \$35 that included a battery charger in package. Why did the store charge me tax on the batteries?**

When a qualifying item is sold together with a non-qualifying taxable item as a set or single unit, the entire set is subject to sales tax. For example, the package you

purchased had four AA rechargeable batteries sold in a package that included 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.

ADDITIONAL INFORMATION

9. I didn't see my question listed here. Where can I find additional information about the 2021 Florida Disaster Preparedness Sales Tax Holiday?

If you have a question about a specific item that is not listed in Tax Information Publication [No. 21A01-04](#), contact the Florida Department of Revenue at (850) 488-6800.