

2013 Sales Tax Holiday

List of taxable and tax-exempt items

August 2 through August 4, 2013

The 2013 Florida Legislature passed and the Governor approved a tax-free period that states:

No sales tax shall be collected on the sale of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$75 or less per item, on sales of certain school supplies having a sales price of \$15 or less per item, or on sales of personal computers and certain related accessories having a sales price of \$750 or less per item, for the period beginning 12:01 a.m. on August 2, 2013, and ending at 11:59 p.m. on August 4, 2013.

“Clothing” means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates), intended to be worn on or about the human body. However, “clothing” does not include watches, watch bands, jewelry, umbrellas, handkerchiefs, or sporting equipment.

The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax-free period if they are sold for \$75 or less. (This list is not all inclusive.)

Clothing and Accessory Items

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
A			C			G (continued)		
T	Accessories (generally)		E	Caps and hats		E	Gloves (generally)	
E	• Barrettes and bobby pins		T	Checkbook covers (separate from wallets)		T	• Baseball	
E	• Belt buckles		T	Chest protectors		T	• Batting	
E	• Bow ties		E	Choir and altar clothing *		T	• Bicycle	
E	• Hair nets, bows, clips, and bands		E	Cleated and spiked shoes		E	• Dress (excluding rentals)	
E	• Handbags and wallets		E	Clerical vestments *		E	• Garden	
T	• Handkerchiefs		T	Cloth and lace, knitting yarns, and other fabrics		T	• Golf	
T	• Jewelry		T	Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers		T	• Hockey	
T	• Key cases		E	Coats and wraps		E	• Leather	
E	• Neckwear		E	Coin purses		T	• Rubber	
E	• Ponytail holders		T	Corsages and boutonnieres		T	• Surgical	
E	• Scarves		T	Cosmetic bags		T	• Tennis	
E	• Ties		E	Costumes		E	• Work	
T	• Watches and watch bands		T	Crib blankets		T	Goggles (except prescription*)	
E	Aerobic and fitness clothing		E	Costovers		E	Graduation caps and gowns	
E	Aprons and clothing shields		E	Coveralls		E	Gym suits and uniforms	
T	Athletic gloves and pads							
E	Athletic supporters		D					
B			E	Diaper bags		H		
E	Baby clothes		E	Diapers, diaper inserts (adult and baby, cloth or disposable)		E	Hair nets, bows, clips, and bands	
E	Backpacks		T	Diving suits (wet and dry)		E	Handbags and purses	
E	Bandanas		E	Dresses		T	Handkerchiefs	
E	Baseball cleats		T	Duffel bags		T	Hard hats	
E	Bathing suits, caps, and cover-ups		E - F			E	Hats	
E	Belts and belt buckles		T	Elbow pads		T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
T	Belts for weightlifting		E	Employee uniforms		E	Hosiery, including support hosiery	
E	Bibs		E	Fanny packs		E	Hunting vests	
E	Blouses		T	Fins		I-J-K-L		
E	Book bags		T	Fishing boots (waders)		T	Ice and in-line skates	
E	Boots (except ski boots)		E	Fishing vests (nonflotation)		E	Insoles	
E	Bowling shoes (purchased)		T	Football pads		E	Jackets	
T	Bowling shoes (rented)		E	Formal clothing (purchased)		E	Jeans	
E	Bow ties		T	Formal clothing (rented)		T	Jewelry	
E	Braces and supports worn to correct or alleviate a physical incapacity or injury*		G			T	Key chains	
E	Bras		T	Garment bags		T	Knee pads	
T	Briefcases					E	Lab coats	
						E	Leg warmers	
						E	Leotards and tights	
						T	Life jackets and vests	
						E	Lingerie	
						T	Luggage	

*These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

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Clothing and Accessory Items continued

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
M-N-O-P			S			S (continued)		
T	Makeup bags		E	Safety clothing		E	Sports uniforms (except pads, helmets)	
E	Martial arts attire		T	Safety glasses (except prescription*)		T	Suitcases	
E	Neckwear and ties		E	Safety shoes		E	Suits, slacks, and jackets	
E	Overshoes and rubber shoes		E	Scarves		T	Sunglasses (except prescription*)	
T	Pads (football, hockey, soccer, elbow, knee, shoulder)		E	Scout uniforms		E	Suspenders	
T	Paint or dust masks		T	Shaving kits/bags		E	Sweatbands	
E	Pants		E	Shawls and wraps		E	Sweaters	
E	Pantyhose		T	Shin guards and padding		T	Swimming masks	
T	Patterns		E	Shirts		E	Swim suits and trunks	
T	Protective masks (athletic)		E	Shoe inserts		T-U		
E	Purses		E	Shoes (including athletic)		E	Ties (neckties - all)	
R			E	Shoulder pads (for dresses, jackets, etc.)		E	Tights	
E	Raincoats, rain hats, and ponchos		T	Shoulder pads (football, hockey, sports)		E	Tuxedos (excluding rentals)	
E	Receiving blankets		E	Shorts		T	Umbrellas	
E	Religious clothing *		T	Skates (ice, in-line, roller)		E	Underclothes	
T	Rented clothing (including uniforms, formal wear, and costumes)		T	Ski boots (snow)		E	Uniforms (work, school, and athletic, excluding pads)	
T	Repair of wearing apparel		T	Ski vests (water)		V-W		
E	Robes		E	Ski suits (snow)		E	Vests	
T	Roller blades and skates		T	Skin diving suits		E	Vintage clothing	
			E	Skirts		E	Wallets	
			E	Sleepwear, nightgowns, pajamas		T	Watches and watch bands	
			E	Slippers		T	Water ski vests	
			E	Slips		T	Weight lifting belts	
			E	Socks		T	Wet and dry diving suits	
			T	Sports helmets		T	Wigs	
			T	Sports pads (football, hockey, soccer, knee, elbow, shoulder)		E	Work clothes and uniforms	

“School supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue, paste, rulers, computer disks, protractors, compasses, and calculators.

The following is a list of school supplies and their taxable status if they are sold for \$15 or less during the tax-exemption period.

School Supplies

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
E	Binders		E	Folders		E	Pens, including felt, ballpoint, fountain, highlighters, and refills	
E	Calculators		E	Glue (stick and liquid)		E	Poster board	
E	Cellophane (transparent) tape		E	Highlighters		E	Poster paper	
E	Colored pencils		E	Legal pads		T	Printer paper	
E	Compasses		E	Lunch boxes		E	Protractors	
E	Composition books		E	Markers		E	Rulers	
E	Computer disks (blank CDs only)		T	Masking tape		E	Scissors	
T	Computer paper		E	Notebook filler paper		T	Staplers	
E	Construction paper		E	Notebooks		T	Staples	
T	Correction tape, fluid, or pens		E	Paste				
E	Crayons		E	Pencils, including mechanical and refills				
E	Erasers							

Books

Books are NOT exempt from tax during the 2013 Sales Tax Holiday except those books that are always exempt, such as Bibles.

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“**Personal computer**” means an electronic device that accepts information in digital or similar form and manipulates such information for a result based on a sequence of instructions. The term includes any electronic book reader, laptop, desktop, handheld, tablet, or tower computer but does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

“**Related computer accessories**” includes keyboards, mice (mouse devices), personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Related computer accessories does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include a device that includes a television tuner.

The following is a list of computers and related accessories. The list provides the taxable (T) or exempt (E) status for each computer and related accessory during the tax-free period if they are sold for \$750 or less. The exemption does not apply to personal computers and related accessories for use in a trade or business.

Computers and Related Accessories

T/E	Item	T=Taxable	E= Exempt	T/E	Item	T=Taxable	E= Exempt
E	Batteries (designed for a computer)			T	Game systems and consoles		
T	Batteries (regular) **			T	Games and gaming software		
E	Cables for computers			E Hard drives			
E	Car adaptors for laptop computers			E Headphones (including “ear buds”)			
T	Cases for electronic devices (including electronic reader covers)			E Ink cartridges (for computers)			
T	CDs/DVDs (music, voice, pre-recorded item)			E Keyboards (for computers)			
T	Cellular telephones (smart telephones)			E Mice (mouse devices)			
E	Central processing units (CPU)			E Microphones (built-in computers)			
E	Compact disk drives			E Modems			
E	Computer for noncommercial or personal use			E Monitors (except devices that include a television tuner)			
E	• Desktop			E Motherboards			
E	• Laptop			T	MP3 players or accessories		
E	• Tablet			E Personal digital assistant devices (except cellular telephones)			
T	Computer bags			E Port replicators			
T	Computers designed/intended for recreation (games and toys)			E Printer cartridges			
T	Computer paper			E Printers (including “all-in-one” models)			
T	Copy machines and copier ink/toner			T	Projectors		
E	Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)			E RAM – random access memory			
E	• Blank CDs			T	Rented computers or computer accessories		
E	• Diskettes			E Routers			
E	• Flash drives			E Scanners			
E	• Jump drives			T	Smart telephones		
E	• Memory cards			E Software (nonrecreational)			
E	• Portable hard drives			E	• Antivirus		
E	• Storage drives			E	• Database		
E	• Thumb drives			E	• Educational		
E	• Zip drives			E	• Financial		
T	Digital cameras			E	• Word processing		
T	Digital media receivers			E Speakers (for computers)			
E	Docking stations (designed for a computer)			E Storage drives (for computers)			
E	Ear buds and headphones			T	Surge protectors		
E	Electronic book readers			E Tablets			
T	Fax machines - stand alone			T	Tablet cases or covers		
T	Furniture			T	Televisions (including digital media receivers)		
T	Game controllers (e.g., joy sticks)			T	Video game consoles		
				E	Web cameras		

****Batteries** used in prosthetic and orthopedic appliances are always tax exempt.