



2012 Sales Tax Holiday

List of taxable and tax-exempt items

August 3 through August 5, 2012

TIP #12A01-02
LIST
04/30/12

The 2012 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, or on sales of certain school supplies having a sales price of \$15 or less per item for the period beginning 12:01 a.m. on August 3, 2012, and ending at 11:59 p.m. on August 5, 2012.

“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, watchbands, jewelry, umbrellas, handkerchiefs, or sporting equipment.

“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 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.)

T/E Item T=Taxable E= Exempt

A

- T Accessories (generally)
- E • Barrettes and bobby pins
- E • Belt buckles
- E • Bow ties
- E • Hair nets, bows, clips, and bands
- E • Handbags
- T • Handkerchiefs
- T • Jewelry
- T • Key cases
- E • Neckwear
- E • Ponytail holders
- E • Scarves
- E • Ties
- E • Wallets
- T • Watch bands
- T • Watches
- E **Aerobic/Fitness clothing**
- E **Aprons/Clothing shields**
- T Athletic gloves
- T Athletic pads
- E **Athletic supporters**

B

- E **Baby clothes**
- E **Backpacks**
- E **Bandanas**
- E **Baseball cleats**
- E **Bathing suits, caps, and cover-ups**
- E **Belt buckles**
- E **Belts**
- T Belts for weightlifting
- E **Bibs**
- E **Blouses**
- E **Book bags**
- E **Boots (except ski boots)**
- E **Bowling shoes (purchased)**
- T Bowling shoes (rented)
- E **Bow ties**

T/E Item T=Taxable E= Exempt

- E **Braces and supports worn to correct or alleviate a physical incapacity or injury***
- E **Bras**
- T Briefcases

C

- E **Caps and hats**
- T Checkbook covers (separate from wallets)
- T Chest protectors
- E **Choir and altar clothing***
- E **Cleated and spiked shoes**
- E **Clerical vestments***
- T Cloth and lace, knitting yarns, and other fabrics
- T Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers
- E **Coats and wraps**
- E **Coin purses**
- T Corsages and boutonnières
- T Cosmetic bags
- E **Costumes**
- E **Coveralls**
- T Crib blankets

D

- E **Diaper bags**
- E **Diapers, diaper inserts (adult and baby, cloth or disposable)**
- T Diving suits (wet and dry)
- E **Dresses**
- T Duffel bags

E

- T Elbow pads
- E **Employee uniforms**

T/E Item T=Taxable E= Exempt

F

- E **Fanny packs**
- T Fins
- T Fishing boots (waders)
- E **Fishing vests (non-flotation)**
- T Football pads
- E **Formal clothing (purchased)**
- T Formal clothing (rented)

G

- T Garment bags
- E **Gloves (generally)**
- T • Baseball
- T • Bating
- T • Bicycle
- E • **Dress (purchased)**
- E • **Garden**
- T • Golf
- T • Hockey
- E • **Leather**
- T • Rubber
- T • Surgical
- T • Tennis
- E • **Work**
- T Goggles (except prescription*)
- E **Graduation caps and gowns**
- E **Gym suits and uniforms**

H

- E **Hair nets, bows, clips, and bands**
- E **Handbags and purses**
- T Handkerchiefs
- T Hard hats
- E **Hats**
- T Helmets (bike, baseball, football, hockey, motorcycle, sports)
- E **Hosiery, including support hosiery**
- E **Hunting vests**

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



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.)

School Supplies

T/E **Item** T=Taxable E= Exempt

I-J

- T Ice skates
- T In-line skates
- E Insoles
- E Jackets
- E Jeans
- T Jewelry

K

- T Key chains
- T Knee pads

L

- E Lab coats
- E Leg warmers
- E Leotards and tights
- T Life jackets and vests
- E Lingerie
- T Luggage

M-N

- T Makeup bags
- E Martial arts attire
- E Neckwear and ties

O-P

- E Overshoes and rubber shoes
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- T Paint or dust masks
- E Pants
- E Pantyhose
- T Patterns
- T Protective masks (athletic)
- E Purses

R

- E Raincoats, rain hats, and ponchos
- E Receiving blankets
- E Religious clothing*
- T Rented clothing (including uniforms, formal wear, and costumes)
- T Repair of wearing apparel
- E Robes
- T Roller blades
- T Roller skates

S

- E Safety clothing
- T Safety glasses (except prescription*)
- E Safety shoes
- E Scarves
- E Scout uniforms
- T Shaving kits/bags
- E Shawls and wraps
- T Shin guards and padding

T/E **Item** T=Taxable E= Exempt

- E Shirts
- E Shoe inserts
- E Shoes (including athletic)
- E Shoulder pads (for dresses, jackets, etc.)
- T Shoulder pads (football, hockey, sports)
- E Shorts
- T Skates (ice, in-line, roller)
- T Ski boots (snow)
- T Ski vests (water)
- E Ski suits (snow)
- T Skin diving suits
- E Skirts
- E Sleepwear, nightgowns, pajamas
- E Slippers
- E Slips
- E Socks
- T Sports helmets
- T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
- E Sports uniforms (except pads, helmets)
- T Suitcases
- E Suits, slacks, and jackets
- T Sunglasses (except prescription*)
- E Suspenders
- E Sweatbands
- E Sweaters
- T Swimming masks
- E Swim suits and trunks

T

- E Ties (neckties - all)
- E Tights
- E Tuxedos (excluding rentals)

U

- T Umbrellas
- E Underclothes
- E Uniforms (work, school, and athletic, excluding pads)

V-W

- E Vests
- E Vintage clothing
- E Wallets
- T Watchbands
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E Work clothes and uniforms

T/E **Item** T=Taxable E= Exempt

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.

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

Books

Books are NOT exempt from tax during the 2012 Sales Tax Holiday except those books that are always exempt, such as Bibles.

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