FLORIDA DEPARTMENT OF REVENUE

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TIP #25A01-08
Date Issued: 07/16/25

Tax Information Publication

Annual Back-to-School Sales Tax Holiday August 1, 2025, Through August 31, 2025

Florida's 2025 Back-to-School Sales Tax Holiday begins on Friday, August 1, 2025, and ends on Sunday, August 31, 2025. The holiday now occurs annually, every August.

During the annual sales tax holiday period, tax is not due on the retail sale of:

- Clothing, footwear, wallets, bags, handbags, backpacks, fanny packs, and diaper bags with a sales price of **$100 or less** per item
- Certain school supplies with a sales price of **$50 or less** per item
- Learning aids and jigsaw puzzles with a sales price of **$30 or less**
- Personal computers and certain computer-related accessories with a sales price of **$1,500 or less, when purchased for noncommercial home or personal use**

The annual sales tax holiday does **not** apply to:

- Briefcases, suitcases, or garment bags
- Watches, watchbands, jewelry, umbrellas, and handkerchiefs
- Skis, swim fins, roller blades, and skates
- Clothing items with a sales price of more than $100
- Any school supply item with a sales price of more than $50
- Books that are not otherwise exempt
- Computers and computer-related accessories with a sales price of more than $1,500
- Cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data
- Computers and computer-related accessories purchased for commercial purposes
- Rentals of any eligible items
- Repairs or alterations of any eligible items
- Sales of any eligible items within a theme park or entertainment complex, public lodging establishment, or airport

Reference: Section 45, Chapter 2025-208, Laws of Florida; Emergency Rule 12AER25-1, Florida Administrative Code

There is no option for dealers to opt-out of the annual Back-to-School Sales Tax Holiday.

Learning Aids and Jigsaw Puzzles

The following is a list of learning aids and their taxable status during the annual Back-to-School Sales Tax Holiday period. No tax is due on the sale or purchase of any learning aid or jigsaw puzzle with a sales price of $30 or less. This exemption does not apply to sales of learning aids or jigsaw puzzles within a theme park or entertainment complex, public lodging establishment, or airport.

"Learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

Examples of Exempt Learning Aid Items:

- Electronic books
- Flashcards
- Interactive books
- Jigsaw puzzles
- Learning cards
- Matching games
- Memory games
- Puzzle books
- Search-and-find books
- Stacking or nesting blocks or sets
- Toys that teach reading or math skills

School Supply Items

The following is a list of school supplies and their taxable status during the annual Back-to-School Sales Tax Holiday period. No tax is due on the sale or purchase of any school supply item with a sales price of $50 or less per item. This exemption does not apply to sales of school supplies within a theme park or entertainment complex, public lodging establishment, or airport.

"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, staplers and staples (used to secure paper products), protractors, and compasses.

Examples of Exempt School Supply Items:

- Binders
- Cellophane (transparent) tape
- Colored pencils
- Compasses
- Composition books
- Computer disks (blank CDs only)
- Construction paper
- Crayons
- Erasers
- Folders
- Glue (stick and liquid)
- Highlighters
- Legal pads
- Lunch boxes
- Markers
- Notebook filler paper
- Notebooks
- Paste
- Pencils, including mechanical and refills
- Pens, including felt, ballpoint, fountain, highlighters, and refills
- Poster board
- Poster paper
- Protractors
- Rulers
- Scissors
- Staplers and staples (used to secure paper products)

Examples of Taxable School Supply Items:

- Books not otherwise exempt
- Computer paper
- Correction tape, fluid, or pens
- Masking tape
- Printer paper

Computers and Computer-Related Accessories

Personal computers and certain computer-related accessories may qualify for the exemption. The following is a list of personal computers and computer-related accessories and their taxable status during the annual Back-to-School Sales Tax Holiday period. The exemption applies to an eligible item with a sales price of $1,500 or less, when purchased for noncommercial home or personal use. This exemption does not apply to sales of personal computers or computer-related accessories for use in a trade or business, or to sales within a theme park or entertainment complex, public lodging establishment, or airport.

"Personal computers" includes electronic book readers, calculators, laptops, desktops, handheld devices, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

"Personal computer-related accessories" includes keyboards, mice (mouse devices), personal digital assistants, monitors without a television tuner, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Computer-related accessories do not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

Examples of Exempt Computers and Computer-Related Accessories:

- Cables (for computers)
- Calculators
- Car adaptors (for laptop computers)
- Central processing units (CPU)
- Compact disk drives
- Computers for noncommercial home or personal use
  - Desktop
  - Laptop
  - Tablet
- Computer batteries
- Computer towers consisting of a central processing unit, random-access memory, and a storage drive
- Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
  - Blank CDs
  - Diskettes
  - Flash drives
  - Jump drives
  - Memory cards
  - Portable hard drives
  - Storage drives
  - Thumb drives
  - Zip drives
- Docking stations (for computers)
- Electronic book readers
- Hard drives
- Headphones (including "earbuds")
- Ink cartridges (for computer printers)
- Keyboards (for computers)
- Mice (mouse devices)
- Microphones (for computers)
- Modems
- Monitors (except devices that include a television tuner)
- Motherboards
- Personal digital assistant devices (except cellular telephones)
- Port replicators
- Printer cartridges
- Printers (including "all-in-one" models)
- RAM (random access memory)
- Routers
- Scanners
- Software (nonrecreational)
  - Antivirus
  - Database
  - Educational
  - Financial
  - Word processing
- Speakers (for computers)
- Storage drives (for computers)
- Tablets
- Web cameras

Examples of Taxable Computers and Computer-Related Accessories:

- Cases for electronic devices (including electronic reader covers)
- CDs and DVDs (music, voice, prerecorded items)
- Cellular telephones (including smart telephones)
- Computer bags
- Computer paper
- Computers designed and intended for recreation (games and toys)
- Copy machines and copier ink and toner
- Digital cameras
- Digital media receivers
- Fax machines (stand-alone)
- Furniture
- Game controllers (joysticks, nunchucks)
- Game systems and consoles
- Games and gaming software
- MP3 players or accessories
- Projectors
- Rented computers or computer- related accessories
- Smart telephones
- Surge protectors
- Tablet cases or covers
- Televisions (including digital media receivers)
- Video game consoles

Clothing and Accessories

The following is a list of clothing and accessory items and their taxable status during the annual Back-to-School Sales Tax Holiday period. No tax is due on the sale or purchase of any article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a sales price of $100 or less per item. (The list is not all-inclusive.)

“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. Clothing does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

This exemption does not apply to sales of clothing, wallets, or bags within a theme park, entertainment complex, public lodging establishment, or airport.

Examples of Exempt Clothing and Accessories:

- Accessories
  - Barrettes and bobby pins
  - Belt buckles
  - Bow ties
  - Hairnets, bows, clips, and hairbands
  - Handbags
  - Neckwear
  - Ponytail holders
  - Scarves
  - Ties
  - Wallets
- Aerobic and fitness clothing
- Aprons and clothing shields
- Athletic supporters
- Backpacks and book bags
- Bandanas
- Baseball cleats
- Bathing suits, caps, and cover-ups
- Belts
- Bibs
- Blouses
- Boots (except ski or fishing boots)
- Bowling shoes (purchased)
- Bras
- Cleated and spiked shoes
- Coats
- Coin purses
- Costumes
- Coveralls
- Diaper bags
- Dresses
- Fanny packs
- Fishing vests (non-flotation)
- Formal clothing (purchased)
- Gloves
  - Dress (purchased)
  - Garden
  - Leather
  - Work
- Graduation caps and gowns
- Gym suits and uniforms
- Hats and caps
- Hosiery and pantyhose (including support hosiery)
- Hunting vests
- Jackets
- Jeans
- Lab coats
- Leggings, tights, and leg warmers

Examples of Exempt Clothing and Accessories (Continued):

- Leotards
- Lingerie
- Martial arts attire
- Overshoes and rubber shoes
- Pants
- Purses
- Raincoats, rain hats, and ponchos
- Receiving blankets
- Robes
- Safety clothing
- Safety shoes
- Scout uniforms
- Shawls and wraps
- Shirts
- Shoe inserts and insoles
- Shoes (including athletic)
- Shoulder pads (e.g., dresses or jackets)
- Shorts
- Ski suits (snow)
- Skirts
- Sleepwear (nightgowns and pajamas)
- Slippers
- Slips
- Socks
- Suits, slacks, and jackets
- Suspenders
- Sweatbands
- Sweaters
- Swimsuits and trunks
- Ties (neckties and bow ties)
- Tuxedos (purchased)
- Underclothes
- Uniforms (work, school, and athletic, excluding pads)
- Vests

[1]Certain baby and toddler products, such as baby and toddler clothing, apparel, and shoes, that are primarily intended for and marketed for children ages 5 or younger are exempt from sale tax.
[2]Bicycle helmets for youth were already exempt; bicycle helmets for adults are exempt from sales tax beginning August 1, 2025.
[3]Religious, prescription, prosthetic, or orthopedic items, such as the following are always exempt: choir and altar clothing, clerical vestments, religious clothing, prescription goggles, prescription safety glasses, prescription sunglasses, and braces and supports worn to correct or alleviate a physical incapacity or injury.
[4]Diapers and diaper inserts (children and adult, cloth or disposable) and incontinence products for human use are always exempt from sales tax.
[5]Life jackets and vests, including ski vests, approved by the U.S. Coast Guard are exempt from sales tax beginning August 1, 2025.

Examples of Taxable Clothing and Accessories:

- Accessories
  - Handkerchiefs
  - Jewelry
  - Key cases
  - Watchbands
  - Watches
- Athletic gloves
- Athletic pads
- Bowling shoes (rented)
- Briefcases
- Checkbook covers (separate from wallets)
- Chest protectors
- Cloth, lace, knitting yarns, and other fabrics
- Clothing repair items (such as thread, buttons, tapes, iron-on patches, or zippers)
- Corsages and boutonnieres
- Cosmetic bags
- Crib blankets
- Diving suits (wet and dry)
- Duffel bags
- Elbow pads
- Fins
- Fishing boots (waders)
- Football pads
- Formal clothing (rented)
- Garment bags
- Gloves
  - Baseball
  - Batting
  - Bicycle
  - Golf
  - Hockey
  - Rubber
  - Surgical
  - Tennis
- Goggles
- Hard hats
- Helmets (baseball, football, hockey, motorcycle, sports)
- Ice skates
- In-line skates
- Key chains
- Knee pads
- Luggage
- Makeup bags
- Pads (football, hockey, soccer, elbow, knee, shoulder)
- Paint or dust masks
- Patterns
- Protective masks (athletic)
- Rented clothing or footwear (e.g., uniforms, formal wear, costumes, and bowling shoes)
- Repair of wearing apparel
- Roller blades
- Roller skates
- Safety glasses
- Shaving kits and bags
- Shin guards and padding
- Shoulder pads (e.g., football, hockey, sports)
- Ski boots (snow)
- Skin diving suits
- Suitcases
- Sunglasses
- Swimming masks
- Umbrellas
- Weightlifting belts
- Wigs

Reporting Sales

Florida dealers should report the sales of eligible items sold during the annual 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.

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.

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.

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 annual 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, confirm 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.

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 annual 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 annual sales tax holiday period.

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 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.

Exchanging a Purchase After the Sales Tax Holiday Period

When a customer purchases an eligible item during the annual 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 annual 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 annual 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 annual 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 annual sales tax holiday period; or
- Puts an eligible item on layaway, even if final payment is made after the sales tax holiday period.

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 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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