

## 2021 Freedom Week Sales Tax Holiday Frequently Asked Questions for Consumers

### TAX-EXEMPT ITEMS

#### 1. What items will be exempt from sales tax during the 2021 Freedom Week Sales Tax Holiday?

During the week of July 1-7, 2021, purchases of admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks, and fitness facilities for events to be held from July 1 through December 31, 2021, will be tax-free in Florida. Purchases of certain annual passes and season tickets are also exempted.

This sales tax holiday also applies to sales of boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, and sports equipment.

#### 2. What specific items will be tax-free?

- **Admissions**

- Live music events\*+
- Live sporting events\*
- Movies\*
- Museum entry, including annual passes
- State park entry, including annual passes
- Ballets\*+
- Plays\*+
- Musical theater performances\*+
- Fairs\*
- Festivals\*
- Cultural events\*
- Private and membership clubs providing physical fitness facilities\*

*\*To be held on any date(s) from July 1, 2021, through December 31, 2021*

*+Including season tickets*

- **General Outdoor Supplies**

- The first \$15 of the sales price of:
  - Sunscreen
  - Insect repellent

- The first \$30 of the sales price of:
  - Water bottles
- The first \$50 of the sales price of:
  - Hydration packs
  - Bicycle helmets
- The first \$100 of the sales price of:
  - Sunglasses
- The first \$200 of the sales price of:
  - Binoculars
- The first \$250 of the sales price of:
  - Outdoor gas or charcoal grills
  - Bicycles
- **Fishing Supplies**
  - The first \$5 of the sales price of:
    - Bait or fishing tackle if sold individually (the first \$10 if sold as a set)
  - The first \$30 of the sales price of:
    - Tackle boxes or bags
  - The first \$75 of the sales price of:
    - Rods and reels if sold individually (the first \$150 if sold as a set)
- **Boating and Water Activity Supplies**
  - The first \$25 of the sales price of:
    - Snorkels
    - Goggles
    - Swimming masks
  - The first \$50 of the sales price of:
    - Safety flares
  - The first \$75 of the sales price of:
    - Life jackets
    - Coolers
    - Paddles
    - Oars
  - The first \$150 of the sales price of:
    - Water skis
    - Wakeboards
    - Kneeboards
    - Recreational inflatable water tubes or floats capable of being towed
  - The first \$300 of the sales price of:
    - Paddleboards
    - Surfboards
  - The first \$500 of the sales price of:
    - Canoes
    - Kayaks
- **Camping Supplies**
  - The first \$30 of the sales price of:
    - Camping lanterns
    - Flashlights

- The first \$50 of the sales price of:
  - Sleeping bags
  - Portable hammocks
  - Camping stoves
  - Collapsible camping chairs
- The first \$200 of the sales price of:
  - Tents
- **Sports Equipment**
  - Any item used in individual or team sports, not including clothing or footwear, selling for \$40 or less

**3. Are baseball gloves, soccer kneepads, and football cleats included in the “sports equipment” exemptions during the Freedom Week Sales Tax Holiday?**

Baseball gloves and soccer kneepads are considered sports equipment and are therefore included in the tax exemptions. Cleats, however, are considered footwear and are not included.

**ITEMS NOT EXEMPT UNDER THIS SALES TAX HOLIDAY**

**4. The Freedom Week Sales Tax Holiday coincides with the Fourth of July. Are fireworks exempt from sales tax?**

No, sales of fireworks are not exempt.

**5. I heard this was called the “Freedom” sales tax holiday. Why aren’t American flags included on the list of exempt items?**

Florida’s statutes specifically exempt American and Florida flags from sales and use tax. These are always exempt and do not need to be included in the list of items exempt during the sales tax holiday on specific admissions and outdoor activity supplies.

**6. If I buy an inflatable toy for my pool, is it exempt from sales tax during this holiday period?**

No, pool toys are not exempt during this holiday period; only inflatable recreational water tubes and floats that are capable of being towed are included.

**7. Are supplies used for commercial fishing purposes included under “fishing supplies” in the Freedom Week Sales Tax Holiday?**

No, only fishing supplies sold for personal use are included in the sales tax holiday’s exemptions.

**8. What other exclusions apply to the tax-exempt items listed above?**

The 2021 Freedom Week Sales Tax Holiday does **not** apply to the rental or repair of any of the qualifying items listed above. It also does **not** apply to sales in a theme park, entertainment complex, public lodging establishment, or airport.

## **BUY ONE, GET ONE FREE SPECIALS**

- 9. If the store is offering a “buy one, get one free” special on camping 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 the \$30 exemption) for each lantern?**

No. 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, \$30 of the total sale is tax-exempt; the remaining \$20 is taxable.

## **SETS CONTAINING BOTH EXEMPT AND TAXABLE ITEMS**

- 10. If I purchase a qualifying item that is sold together with non-qualifying taxable merchandise as a set or single unit, is the entire set still subject to sales tax?**

Yes. For example, picture an outdoor gas grill sold in a package that includes a full tank of propane fuel for \$350. Although the first \$250 of the price of the grill would qualify for the tax exemption if sold separately during the sales tax holiday period, the propane fuel does not qualify. The full sales price of \$350 is taxable.

## **GIFT CARDS**

- 11. If I purchase a gift card during the Freedom Week Sales Tax Holiday, can I then purchase a qualifying item tax-exempt 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**

- 12. If a store issues me a rain check during the Freedom Week 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 SALES**

**13. If I place an item on layaway, is it eligible for the tax exemption during the Freedom Week 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, OR INTERNET SALES**

**14. Do the exemptions during the Freedom Week Sales Tax Holiday apply to mail order, catalog, or internet sales?**

Yes. All mail order, catalog, or internet sales 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 accepted by the mail order 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, 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.

**ADDITIONAL INFORMATION**

**15. Who is responsible for the list of exempt items?**

The Freedom Week Sales Tax Holiday is established through the lawmaking authority of the Florida Legislature. Sales tax holidays, and the items exempted by the tax holiday, must be passed into law by the Florida Legislature.

**16. How can I request that a certain item be added to the list?**

Sales tax holidays, and the items exempted by the tax holiday, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.

**17. 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. 21A01-05, contact the Florida Department of Revenue at (850) 488-6800.