



TIP

Tax Information Publication

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Youth Bicycle Helmets and Child Restraint Systems and Booster Seats Become Tax Exempt on July 1, 2014

Child Restraint Systems and Booster Seats for use in a Motor Vehicle

Effective July 1, 2014, child restraint systems and booster seats for use in motor vehicles are exempt from sales tax. Components or accessories that are sold separately from the child restraint system or from the booster seat remain subject to sales tax.

Example: A customer purchases a travel system stroller that includes a stroller, an infant car seat and an infant car seat base. At the same time, the customer purchases a car seat mirror, so that the driver will be able to see the child while driving. The infant car seat and car seat base are designed and approved to be used in a motor vehicle as a child restraint system. The sale of the travel system is therefore tax exempt; however, the sale of the optional mirror is subject to sales tax.

Youth Bicycle Helmets

Effective July 1, 2014, bicycle helmets marketed for use by youth are exempt from sales tax. To qualify for the exemption, a helmet must state on a label or packaging, or in its general instructions for use, that it is intended for use as a bicycle helmet for youth. The exemption does not apply to bicycle helmets marketed for adults.

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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 W Tennessee Street, Tallahassee, FL 32399-0112.

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