



Tax Information Publication

TIP

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Sales Tax Exemption on Items That Assist in Independent Living

Beginning January 1, 2022, the following items that assist in independent living are exempt from sales tax when purchased for noncommercial home or personal use:

- A bed transfer handle selling for \$60 or less.
- A bed rail selling for \$110 or less.
- A grab bar selling for \$100 or less.
- A shower seat selling for \$100 or less.

Purchases of these items by a business, including medical institutions and assisted living facilities, are subject to sales tax.

References: Section 21, Chapter 2021-31; Section 212.08(5)(u), Florida Statutes

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

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