

SPECIAL PULLOUT SUPPLEMENT TO
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Florida's Back-to-School Sales Tax Holiday is set for August 3-5

Get ready to do some shopping – this year's Back-To-School Sales Tax holiday is this weekend.

The August holiday is designed to help ease the cost of getting children back into the classroom with clothes that fit and backpacks full of necessary supplies. During the weekend, tax doesn't apply to the retail sale of the following items with a sales price of \$60 or less:

- Bags (e.g., backpacks, diaper bags and fanny packs)
- Clothing and footwear
- Wallets

The following items don't qualify for the exemption:

- Accessories (e.g., jewelry, handkerchiefs, watches or watchbands)
- Briefcases, garment bags or suitcases
- Rollerblades, skates, skis or swim fins

- Umbrellas

The exemption also applies to school supplies with a sales price of \$15 or less. Qualifying items include, but aren't limited to:

- Calculators, compasses, protractors and rulers
- Crayons, pencils and pens
- Cellophane tape, glue or paste
- Composition books, legal pads, notebooks and filler paper
- Computer disks
- Poster board and poster paper
- Scissors

Qualifying items purchased at an airport, entertainment complex, theme park or public lodging establishment aren't eligible for the exemption.

While participation in this sales tax holiday is mandatory for most businesses, it's voluntary for retailers if less than 5 percent of their gross sales of tangible personal property in the prior calendar year were qualifying items. Such retailers may opt to participate but must notify the Florida Department of Revenue of their intention to do so. They must also post a copy of that notice in a conspicuous location at the place of business.