

# 2011 Sales Tax Holiday

## List of taxable and tax-exempt items

### August 12 through August 14, 2011

**The 2011 Florida Legislature passed and the Governor approved a tax-free period that states:**

*No sales tax shall be collected on the sale of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$75 or less, or on sales of certain school supplies having a sales price of \$15 or less for the period beginning 12:01 a.m. on August 12, 2011, and ending at 11:59 p.m. on August 14, 2011.*

**“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. However, “clothing” does not include watches, watchbands, jewelry, umbrellas, handkerchiefs, or sporting equipment.

**“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, protractors, compasses, and calculators.

**The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax-free period if they are sold for \$75 or less. (This list is not all inclusive.)**

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
<b>A</b>			E	Braces and supports worn to correct or alleviate a physical incapacity or injury*		<b>F</b>		
T	Accessories (generally)		E	Bras		E	Fanny packs	
E	• Barrettes and bobby pins		T	Briefcases		T	Fins	
E	• Belt buckles		<b>C</b>			T	Fishing boots (waders)	
E	• Bow ties		E	Caps and hats		E	Fishing vests (non-flotation)	
E	• Hair nets, bows, clips, and bands		T	Checkbook covers (separate from wallets)		T	Football pads	
E	• Handbags		T	Chest protectors		E	Formal clothing (purchased)	
T	• Handkerchiefs		E	Choir and altar clothing*		T	Formal clothing (rented)	
T	• Jewelry		E	Cleated and spiked shoes		<b>G</b>		
T	• Key cases		E	Clerical vestments*		T	Garment bags	
E	• Neckwear		E	Cloth and lace, knitting yarns, and other fabrics		E	Garters and garter belts	
E	• Ponytail holders		T	Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers		E	Girdles and bras	
E	• Scarves		E	Coats and wraps		E	Gloves (generally)	
E	• Ties		E	Coin purses		T	• Baseball	
E	• Wallets		T	Corsages and boutonnieres		T	• Batting	
T	• Watch bands		T	Cosmetic bags		T	• Bicycle	
T	• Watches		E	Costumes		E	• Dress (purchased)	
E	Aerobic/Fitness clothing		E	Coveralls		E	• Garden	
E	Aprons/Clothing shields		T	Crib blankets		T	• Golf	
T	Athletic gloves		<b>D</b>			T	• Hockey	
T	Athletic pads		E	Diaper bags		E	• Leather	
E	Athletic supporters		E	Diapers, diaper inserts (adult and baby, cloth or disposable)		T	• Rubber	
<b>B</b>			T	Diving suits (wet and dry)		T	• Surgical	
E	Baby clothes		E	Dresses		T	• Tennis	
E	Backpacks		T	Duffel bags		E	• Work	
E	Bandanas		<b>E</b>			T	Goggles (except prescription*)	
E	Baseball cleats		T	Elbow pads		E	Graduation caps and gowns	
E	Bathing suits, caps, and cover-ups		E	Employee uniforms		E	Gym suits and uniforms	
E	Belt buckles		<b>H</b>					
E	Belts		E	Hair nets, bows, clips, and bands				
T	Belts for weightlifting		E	Handbags and purses				
E	Bibs		T	Handkerchiefs				
E	Blouses		T	Hard hats				
E	Book bags		E	Hats				
E	Boots (except ski boots)		T	Helmets (bike, baseball, football, hockey, motorcycle, sports)				
E	Bowling shoes (purchased)		E	Hosiery, including support hosiery				
T	Bowling shoes (rented)		E	Hunting vests				
E	Bow ties							

\* These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax-free period if they are sold for \$75 or less. (This list is not all inclusive.)

**T/E** **Item** T=Taxable E= Exempt

**I-J**

- T Ice skates
- T In-line skates
- E Insoles
- E Jackets
- E Jeans
- T Jewelry

**K**

- T Key chains
- T Knee pads

**L**

- E Lab coats
- E Leg warmers
- E Leotards and tights
- T Life jackets and vests
- E Lingerie
- T Luggage

**M-N**

- T Makeup bags
- E Martial arts attire
- E Neckwear and ties

**O-P**

- E Overshoes and rubber shoes
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- T Paint or dust masks
- E Pants
- E Pantyhose
- T Patterns
- T Protective masks (athletic)
- E Purses

**R**

- E Raincoats, rain hats, and ponchos
- E Receiving blankets
- E Religious clothing\*
- T Rented clothing (including uniforms, formal wear, and costumes)
- T Repair of wearing apparel
- E Robes
- T Roller blades
- T Roller skates

**S**

- E Safety clothing
- T Safety glasses (except prescription\*)
- E Safety shoes
- E Scarves
- E Scout uniforms
- T Shaving kits/bags
- E Shawls and wraps
- T Shin guards and padding

**T/E** **Item** T=Taxable E= Exempt

- E Shirts
- E Shoe inserts
- E Shoes (including athletic)
- E Shoulder pads (for dresses, jackets, etc.)
- T Shoulder pads (football, hockey, sports)
- E Shorts
- T Skates (ice, in-line, roller)
- T Ski boots (snow)
- T Ski vests (water)
- E Ski suits (snow)
- T Skin diving suits
- E Skirts
- E Sleepwear, nightgowns, pajamas
- E Slippers
- E Slips
- E Socks
- T Sports helmets
- T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
- E Sports uniforms (except pads, helmets)
- T Suitcases
- E Suits, slacks, and jackets
- T Sunglasses (except prescription\*)
- E Suspenders
- E Sweatbands
- E Sweaters
- T Swimming masks
- E Swim suits and trunks

**T**

- E Ties (neckties - all)
- E Tights
- E Tuxedos (excluding cufflinks and rentals)

**U**

- T Umbrellas
- E Underclothes
- E Uniforms (work, school, and athletic, excluding pads)

**V-W**

- E Vests
- E Vintage clothing
- E Wallets
- T Watchbands
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E Work clothes and uniforms

**School Supplies**

The following is a list of school supplies and their taxable status if they are sold for \$15 or less during the tax-exemption period.

- T/E** **Item** T=Taxable E= Exempt
- E Binders
  - E Calculators
  - E Cellophane (transparent) tape
  - E Colored pencils
  - E Compasses
  - E Composition books
  - E Computer disks (floppies and blank CDs)
  - T Computer paper
  - E Construction paper
  - T Correction tape, fluid, or pens
  - E Crayons
  - E Erasers
  - E Folders
  - E Glue (stick and liquid)
  - E Highlighters
  - E Legal pads
  - E Lunch boxes
  - E Markers
  - T Masking tape
  - E Notebook filler paper
  - E Notebooks
  - E Paste
  - E Pencils, including mechanical and refills
  - E Pens, including felt, ballpoint, fountain, highlighters, and refills
  - E Poster board
  - E Poster paper
  - T Printer paper
  - E Protractors
  - E Rulers
  - E Scissors
  - T Staplers
  - T Staples

**Books**

Books are NOT exempt from tax during the 2011 Sales Tax Holiday except those books that are always exempt, such as Bibles.

\* These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

