

# 2006 Sales Tax Holiday

## July 22 through July 30, 2006



### Do you sell books, clothing, footwear, accessories, school supplies?

If you sell books, clothing, footwear, certain accessories, or certain school supplies in the State of Florida, the Sales Tax Holiday may impact your business.



Take Our  
Quick Survey

[www.myflorida.com/dor](http://www.myflorida.com/dor)

Florida law provides that no sales tax or discretionary sales surtax (also known as local option sales tax) will be collected on sales of books, clothing, footwear, and certain accessories having a selling price of \$50 or less; or on certain school supplies having a selling price of \$10 or less. This exemption is effective from **12:01 a.m., Saturday, July 22, 2006, through midnight, Sunday, July 30, 2006.**

**The sales tax exemption applies to each eligible book or item of clothing selling for \$50 or less, and each eligible school supply selling for \$10 or less.** The exemption applies regardless of how many items are sold on the same invoice to a customer. However, the exemption does not apply to books or to any item of clothing selling for more than \$50, or to any school supply item selling for more than \$10.

**“School supplies”** means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

**“Book”** means a set of printed sheets bound together and published in a volume. The term “book” does not include newspapers, magazines, other periodicals, or audio books.

Books are different from periodicals in that books, in addition to the above, are also generally identified with an International Standard Book Number (ISBN), while periodicals are dated and generally have an issue number, but not an ISBN number.

**“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. A representative list of items is included in this publication.

**This exemption does not apply to sales of books, clothing, or school supplies within a theme park, entertainment complex, public lodging establishment, or airport.**

**“Theme park or entertainment complex”** means a complex comprised of at least 25 adjacent acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of one million visitors annually.

**“Public lodging establishment”** means any unit, group of units, dwelling, building, or group of buildings within a complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or one calendar month, whichever is less, or which is advertised or offered to the public as a place regularly rented to guests.

**“Airport”** means any area of land or water, or any man-made object or facility located thereon, which is used, or intended for use, for the landing and takeoff of aircraft, and attached areas which are used, or intended for use, for airport buildings or other airport facilities or rights-of-way, together with all airport buildings and facilities located thereon.

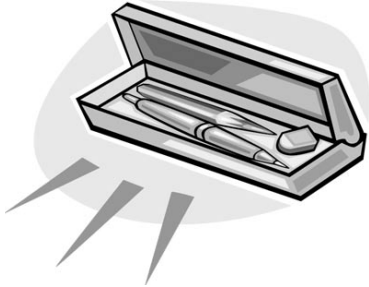


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# Applying the law to sales transactions

## Articles normally sold as a unit



Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

**Example 1:** A pair of shoes normally sells for \$80. The pair cannot be split in order to sell each shoe for \$40 to qualify for the exemption.

**Example 2:** A suit is normally priced at \$125 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$50 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$50 or less.

**Example 3:** A pen and pencil set is normally priced at \$18 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$10 or less in order to qualify for the exemption.

**Example 4:** A set of five books normally sells for \$199.95. The set cannot be split into separate articles so that each book sells for \$50 or less in order to qualify for the exemption.

When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

**Example 1:** A gift set consisting of a wallet and key chain is sold for a single price of \$35. Although the wallet would qualify for the exemption if sold separately during the exemption period, the key chain would not qualify because it is not listed as a qualifying tax-exempt item. The full selling price of the wallet and key chain gift set is taxable.

**Example 2:** A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would qualify for the exemption if sold separately during the exemption period, the stapler would not qualify because it is not listed as a qualifying tax-exempt item. The full selling price of the stapler and scissors desk set is taxable.

The total price of items advertised as “buy one, get one free,” or “buy one, get one for a reduced price,” cannot be averaged in order for both items to qualify for the exemption.

**Example 1:** A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$70; the second pair of pants is free. Tax is due on \$70. The store cannot sell each pair of pants for \$35 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$70 pants for \$35, making each pair eligible for the exemption.

**Example 2:** A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$60; the second pair is sold for \$30 (half price). Tax is due on the \$60 shoes, but not on the \$30 shoes. The store cannot sell each pair of shoes for \$45 in order for the items to qualify for the exemption. However, a retailer may advertise each pair for 25% off, thereby selling each pair of \$60 shoes for \$45, making each pair eligible for the exemption.

The sale of a gift certificate is not taxable. Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of a book or an item of clothing to \$50 or less, or a school supply item to \$10 or less, in order for the item to qualify for the exemption.

## Sets containing both exempt and taxable items



## Buy one, get one free or for a reduced price



## Gift certificates

When a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

When a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the full sales price of the newly purchased item.

**Example 1:** During the exemption period, a customer purchases a \$50 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$50 dress for a \$75 dress. Tax is due on the \$75 dress. The \$50 credit from the returned item cannot be used to reduce the sales price of the \$75 item to \$25 for exemption purposes.

**Example 2:** A customer purchases a \$35 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35 jacket. Since the jacket was not purchased during the exemption period and is a different item of clothing, tax is due on the \$35 price of the jacket.

A customer who pays sales tax to a dealer on an eligible item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.

When a customer returns an eligible item during the period of July 22, 2006, through September 30, 2006, and wants a refund/credit of tax:

- The customer must produce a receipt or invoice showing tax was paid on the original purchase of the eligible item, **or**
- The retailer must have sufficient documentation to show that tax was paid on the original purchase of the eligible item.

**Manufacturers' coupons** do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of a book or an item of clothing to \$50 or less, or of a school supply item to \$10 or less, in order to qualify for the exemption.

**Example:** A jacket sells for \$55. The customer has a \$10 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$55 even though the customer only pays the retailer \$45 for the jacket.

**Store coupons and discounts** reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an eligible item to \$50 or less, or a school supply item to \$10 or less, in order to qualify for the exemption.

**Example:** A customer buys a \$400 suit and a \$55 shirt. The retailer is offering a 10% discount. After applying the 10% discount, the final sales price of the suit is \$360, and the sales price of the shirt is \$49.50. The suit is taxable (it is over \$50) and the shirt is exempt (it is less than \$50).

**Rebates** occur after the sale and do not affect the sales price of an item purchased.

**Example:** A jacket sells for \$55. The customer receives a \$10 rebate from the manufacturer. The rebate occurs after the sale so it does not reduce the sales price of the jacket. Tax is due on \$55.

Eligible items purchased during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify an eligible item for the exemption if the item is actually purchased after the exemption period.

**Rentals of eligible items do not qualify for the exemption.**

## Exchanging a tax-exempt purchase after July 30



## Refunds

## Returns

## Coupons, rebates, and discounts



## Rain checks

## Rentals

### Layaway sales



A layaway sale is a transaction in which merchandise is set aside for future delivery to 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. For purposes of this exemption, eligible items will qualify for the exemption if a retailer and a customer enter into a contract for a layaway sale during the exemption period, the customer makes the usual deposit in accordance with the retailer's layaway policy, and the merchandise is segregated from the retailer's inventory. If final payment on a layaway order is made and the merchandise is given to the customer during the exemption period, that sale of eligible items will qualify for the exemption even when the qualified items were placed on layaway before the exemption period.

### Mail-order sales



For purposes of this exemption, eligible items purchased by mail order (including transactions over the Internet) will qualify for the exemption if the order is accepted by the mail-order company during the exemption period for immediate shipment. When the acceptance of the order by the mail-order company occurs during the exemption period, the exemption will apply even if delivery is made after the exemption period.

\*An order is accepted by the mail-order company when the mail-order company has taken an action to fill the order for immediate shipment. Actions to fill an order include placing an "in date" stamp on a mail-order or assigning an "order number" to a telephone order.

\* An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment notwithstanding that the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

### Shipping and handling

Shipping and handling charges are included as part of the sales price of the eligible item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any items qualify for the exemption, the shipping and handling charge must be proportionately allocated to each item ordered and separately identified on the invoice.

### Repairs and alterations

**Repairs** to eligible items do not qualify for the exemption. **Alterations** to eligible items do not qualify for the exemption even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

**Example:** A customer purchases a pair of pants for \$49 and pays \$5 to the retailer to have the pants cuffed. The \$49 charge for the pants is exempt; however, tax is due on the \$5 alterations charge.

### For Bay County Dealers Only

Panama City and Panama City Beach impose upon retailers a merchant's license fee or similar gross receipts tax or fee, which may be passed on to the customer. The merchant's license fee is included in the sales price of each item whether or not the fee is separately stated on the invoice.

**Example:** A handbag sells for \$49.95. The separately stated 1% gross receipts fee for this item is \$0.50. Since the gross receipts fee is part of the sales price of the item (\$50.45), the cost of the handbag exceeds the allowable threshold amount and therefore, the handbag will not qualify for the exemption.

EXAMPLE	
Price of handbag	\$ 49.95
1% merchant's license fee	+ \$ 0.50
<b>Taxable value of handbag</b>	<b>\$ 50.45</b>

### No special record keeping or reporting is necessary.

Sales of eligible items that are sold tax exempt from July 22, 2006, through July 30, 2006, should be reported as exempt sales on the appropriate sales tax return for that period.

### Consolidated Accounts

If you are a consolidated filer, only one TIP is being mailed to your business. This will enable you to communicate directly with each of your store locations. **Please make certain you notify all of your individual store locations regarding this sales tax holiday and the specific provisions contained in this TIP.** Posters and copies of this TIP are available online @ [www.myflorida.com/dor](http://www.myflorida.com/dor).

# 2006 Sales Tax Holiday

## List of taxable and tax-exempt items

**July 22 through July 30, 2006**

**The 2006 Florida Legislature enacted and the Governor approved a tax-free period directing that:**

*No sales tax shall be collected on sales of books, clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$50 or less, or on sales of certain school supplies having a selling price of \$10 or less for the period beginning 12:01 a.m. July 22, 2006, and ending at midnight July 30, 2006. 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. Clothing does not include watches, watchbands, jewelry, umbrellas, handkerchiefs, or sporting equipment. Book means a set of printed sheets bound together and published in a volume. The term book does not include newspapers, magazines, other periodicals, or audio books. School supplies means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or 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 \$50 or less.**

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

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

**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 **Panty hose**
- T Patterns
- T Protective masks (athletic)

**R**

- E **Raincoats, rainhats, 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
- E **Shirts**
- E **Shoe inserts**

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

- 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 **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 \$10 or less during the tax exemption period.

- T Binders
- E **Calculators**
- E **Cellophane (transparent) tape**
- E **Colored pencils**
- E **Compasses**
- E **Composition books**

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

**School Supplies Continued**

- E **Computer disks (floppies and blank CDs)**
- T Computer paper
- T Construction paper
- T Correction tape, fluid, or pens
- E **Crayons**
- E **Erasers**
- E **Glue (stick and liquid)**
- T Highlighters
- E **Legal pads**
- T Markers
- T Masking tape
- E **Notebook filler paper**
- E **Notebooks**
- E **Paste**
- E **Pencils, including mechanical and refills**
- E **Pens, including felt, ballpoint, and fountain, and refills, but not highlighters or markers**
- T Poster board
- E **Poster paper**
- T Printer paper
- E **Protractors**
- E **Rulers**
- E **Scissors**
- T Staplers
- T Staples

**Books**

The following is a list of books and their taxable status if they are sold for \$50 or less during the tax exemption period. Books are different from periodicals in that books are a set of printed sheets bound together and published in a volume. Books are generally identified with an ISBN number, while periodicals are dated and generally have an issue number, but not an ISBN number.

- T Audio books
- E **Bibles\***
- T Books with no publisher
- E **Books with a publisher**
- E **Children's books (published)**
- E **Foreign and old books (even without ISBN number)**
- T Greeting Cards
- E **Instruction manuals (bound and published)**
- T Magazines\*\*
- T Movies
- E **Music books**
- T Newspapers\*\*
- T Periodicals
- E **Textbooks (published)**

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

\*\* Subscriptions to newspapers and magazines that are delivered by mail remain exempt from tax.

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## For Information and Forms

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Information and forms are available on our Internet site at

[www.myflorida.com/dor](http://www.myflorida.com/dor)



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.



Persons with hearing or speech impairments may call the TDD line at 800-367-8331 or 850-922-1115.



For a written reply to **tax questions**, write:  
Taxpayer Services  
Florida Department of Revenue  
1379 Blountstown Hwy  
Tallahassee FL 32304-2716



To receive forms by mail:

- Order multiple copies of forms from our Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms) or
- Fax **form requests** to the DOR Distribution Center at 850-922-2208 or
- Mail **form requests** to:  
Distribution Center  
Florida Department of Revenue  
168A Blountstown Hwy  
Tallahassee FL 32304-2702



Department of Revenue service centers host educational seminars about Florida's taxes. To get a schedule of upcoming seminars or to register for one,

- Visit us online at [www.myflorida.com/dor](http://www.myflorida.com/dor) or
- Call the service center nearest you.

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## Florida Department of Revenue Service Centers

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### Alachua Service Center

14107 US Highway 441 Ste 100  
Alachua FL 32615-6390  
386-418-4444 (ET)

### Clearwater Service Center

Arbor Shoreline Office Park  
19337 US Highway 19 N Ste 200  
Clearwater FL 33764-3149  
727-538-7400 (ET)

### Cocoa Service Center

2428 Clearlake Rd Bldg M  
Cocoa FL 32922-5731  
321-504-0950 (ET)

### Coral Springs Service Center

Florida Sunrise Tower  
3111 N University Dr Ste 501  
Coral Springs FL 33065-5090  
954-346-3000 (ET)

### Daytona Beach Service Center

1821 Business Park Blvd  
Daytona Beach FL 32114-1230  
386-274-6600 (ET)

### Fort Myers Service Center

2295 Victoria Ave Ste 270  
Fort Myers FL 33901-3871  
239-338-2400 (ET)

### Fort Pierce Service Center

Benton Building  
337 N US Highway 1 Ste 207-B  
Fort Pierce FL 34950-4255  
772-429-2900 (ET)

### Hollywood Service Center

Taft Office Complex  
6565 Taft St Ste 300  
Hollywood FL 33024-4044  
954-967-1000 (ET)

### Jacksonville Service Center

921 N Davis St A250  
Jacksonville FL 32209-6829  
904-359-6070 (ET)

### Key West Service Center

3118 Flagler Ave  
Key West FL 33040-4602  
305-292-6725 (ET)

### Lake City Service Center

1401 W US Highway 90 Ste 100  
Lake City FL 32055-6123  
386-758-0420 (ET)

### Lakeland Service Center

230 S Florida Ave Ste 101  
Lakeland FL 33801-4625  
863-499-2260 (ET)

### Leesburg Service Center

1415 S 14th St Ste 103  
Leesburg FL 34748-6686  
352-315-4470 (ET)

### Maitland Service Center

Ste 160  
2301 Maitland Center Parkway  
Maitland FL 32751-4192  
407-475-1200 (ET)

### Marianna Service Center

4230 Lafayette St Ste D  
Marianna FL 32446-8231  
850-482-9518 (CT)

### Miami Service Center

8175 NW 12th St Ste 119  
Miami FL 33126-1828  
305-470-5001 (ET)

### Naples Service Center

3073 Horseshoe Dr S Ste 110  
Naples FL 34104-6145  
239-434-4858 (ET)

### Orlando Service Center

AmSouth Bank Building  
5401 S Kirkman Rd 5th Floor  
Orlando FL 32819-7911  
407-903-7350 (ET)

### Panama City Service Center

703 W 15th St Ste A  
Panama City FL 32401-2238  
850-872-4165 (CT)

### Pensacola Service Center

3670C N L St  
Pensacola FL 32505-5217  
850-595-5170 (CT)

### Port Richey Service Center

6709 Ridge Rd Ste 300  
Port Richey FL 34668-6842  
727-841-4407 (ET)

### Sarasota Service Center

Sarasota Main Plaza  
1991 Main St Ste 240  
Sarasota FL 34236-5940  
941-361-6001 (ET)

### Tallahassee Service Center

2410 Allen Rd  
Tallahassee FL 32312-2603  
850-488-9719 (ET)

### Tampa Service Center

Ste 100  
6302 E Martin Luther King Blvd  
Tampa FL 33619-1166  
813-744-6344 (ET)

### West Palm Beach Service Center

2468 Metrocentre Blvd  
West Palm Beach FL 33407-3105  
561-640-2800 (ET)

CT—Central Time

ET—Eastern Time



**Florida Department of Revenue**  
**5050 W Tennessee St**  
**Tallahassee, FL 32399-0100**

PRSR STD  
U.S. POSTAGE  
PAID  
State of Florida  
Dept. of Revenue

**Important!**  
**Sales Tax Holiday**  
**Information**  
**Enclosed**

## **Sales Tax Holiday**

### **July 22 through July 30, 2006**

**Note: Consolidated filers  
please see page 4.**

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