



Tax Information Publication

2007 Sales Tax Holiday

List of taxable and tax-exempt items

August 4, through August 13, 2007

TIP # 07A01-07 Poster
Date Issued:
06/15/07

The 2007 Florida Legislature passed and the Governor approved a tax-free period that states:

No sales tax shall be collected on the sale 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. August 4, 2007, and ending at midnight August 13, 2007.

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

* 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, 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
- 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, 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 International Standard Book Number (ISBN), while periodicals are dated and generally have an issue number, but not an ISBN.

- 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)**
- 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.