

2010 Sales Tax Holiday

List of taxable and tax-exempt items

August 13 through August 15, 2010

The 2010 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 sales price of \$50 or less, or on sales of certain school supplies having a sales price of \$10 or less for the period beginning 12:01 a.m., August 13, 2010, and ending at midnight, August 15, 2010.

“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.

“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 \$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						F		
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		C			E	Fishing vests (non-flotation)	
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		G		
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		T	Cosmetic bags		E	• Garden	
E	Aerobic clothing		E	Costumes		T	• Golf	
E	Aprons/Clothing shields		E	Coveralls		T	• Hockey	
T	Athletic gloves		T	Crib blankets		E	• Leather	
T	Athletic pads		D			T	• Rubber	
E	Athletic supporters		E	Diaper bags		T	• Surgical	
B			E	Diapers, diaper inserts (adult and baby, cloth or disposable)		T	• Tennis	
E	Baby clothes		T	Dresses		E	• Work	
E	Backpacks		E	Duffel bags		T	Goggles (except prescription*)	
E	Bandanas		E			E	Graduation caps and gowns	
E	Baseball cleats		T	Elbow pads		E	Gym suits and uniforms	
E	Bathing suits, caps, and cover-ups		E	Employee uniforms		H		
E	Belt buckles					E	Hair nets, bows, clips, and bands	
E	Belts					E	Handbags and purses	
T	Belts for weightlifting					T	Handkerchiefs	
E	Bibs					T	Hard hats	
E	Blouses					E	Hats	
E	Book bags					T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
E	Boots (except ski boots)					E	Hosiery, including support hosiery	
E	Bowling shoes (sold)					E	Hunting vests	
T	Bowling shoes (rented)							
E	Bow ties							

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

2010 Sales Tax Holiday

List of taxable and tax-exempt items (continued)

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)

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 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 \$10 or less during the tax exemption period.

E Binders
E Calculators
E Cellophane (transparent) tape
E Colored pencils
E Compasses

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

School Supplies Continued

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

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.