

# 2016 Back-to-School Sales Tax Holiday

**August 5 through August 7, 2016**

**This holiday begins at 12:01 a.m. on Friday, August 5, 2016, and ends at 11:59 p.m. on Sunday, August 7, 2016.**

Legislation was passed (Chapter 2016-220, Section 24, Laws of Florida) to create a 3-day sales tax holiday that will begin at 12:01 a.m., Friday, August 5, 2016, and end at 11:59 p.m., Sunday, August 7, 2016. During this sales tax holiday period, Florida law directs that no sales tax or local option tax (also known as discretionary sales surtax) will be collected on purchases of: Clothing, footwear, and certain accessories selling for **\$60 or less** per item, and Certain school supplies selling for **\$15 or less** per item.

## **What is eligible for sales tax exemption during this time period?**

- [A list of all items for the Back-to-School Holiday](#)
- [A list of clothing items for the Back-to-School Holiday](#)
- [A list of school supply items for the Back-to-School Holiday](#)

## **This holiday does not apply to:**

- Any item of clothing selling for more than \$60;
- Any school supply item selling for more than \$15;
- Books that are not otherwise exempt;
- Personal computers and computer-related accessories;
- Rentals or leases of any of these items;
- Repairs or alterations of any of these items; or
- Sales of clothing or school supplies in a theme park, entertainment complex, public lodging establishment, or airport.

## **Back-to-School Sales Tax Holiday August 5-7, 2016**

Hyperlinked Information below:

- [TIP 16A01-06 – Back-to-School Sales Tax Holiday](#)
- [FAQs for taxpayers for the Back-to-School Holiday](#)
- [FAQs for business owners for the Back-to-School Holiday](#)

For more information, please refer to [Rule 12AER16-01, Sales of Clothing and School Supplies During the Period August 5 through August 7, 2016.](#)

Florida Department of Revenue Technical Assistance Memo for Businesses  
[http://dor.myflorida.com/dor/tips/pdf/tip16a01-06\\_2016final06022016.pdf](http://dor.myflorida.com/dor/tips/pdf/tip16a01-06_2016final06022016.pdf)