

2012 Sales Tax Holiday

August 3 through August 5, 2012

Do you sell clothing, footwear, accessories, or school supplies?

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



Florida law directs that no sales tax or local option tax (also known as discretionary sales surtax) will be collected on sales of clothing, footwear, and certain accessories selling for \$75 or less per item, or on certain school supplies selling for \$15 or less per item. This three-day tax holiday is in effect from 12:01 a.m. on Friday, August 3, 2012, through 11:59 p.m. on Sunday, August 5, 2012.

The sales tax exemption applies to each eligible item of clothing selling for \$75 or less and to each eligible school supply item selling for \$15 or less. The exemption will apply no matter how many items are sold on the same invoice to a customer.

The exemption does not apply to any item of clothing selling for more than \$75, or to any school supply item selling for more than \$15.

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Books are NOT exempt from tax during the 2012 Sales Tax Holiday

“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.

“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.

This exemption does not apply to sales of clothing or school supplies within a theme park, entertainment complex, public lodging establishment, or airport (areas defined below).

“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.

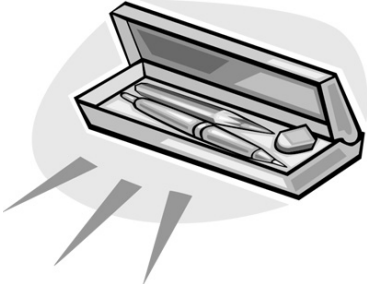
“Public lodging establishment” means any unit, group of units, dwelling, building, or group of buildings within a complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or one calendar month, whichever is less, or which is advertised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

“Airport” means an area of land or water used for, or intended to be used for, landing and takeoff of aircraft, including accessory or relative areas, buildings, facilities, or rights-of-way necessary to facilitate such use or intended use.



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 priced and sold as individual items in order to obtain the sales tax exemption.

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

Example 2: A suit is normally priced at \$150 on a single price tag. The suit cannot be split into two separate articles so that each piece may be sold for \$75 or less in order to qualify for the exemption. However, items that are normally priced as separate items may continue to be sold as separate items and qualify for the exemption if the price of the item is \$75 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 items so that either of the items may be sold for \$15 or less in order to qualify for the exemption.

Sets containing both exempt and taxable items

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.

Buy one, get one free or for a reduced price



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 \$80; the second pair of pants is free. Tax is due on \$80. The store cannot sell each pair of pants for \$40 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 \$80 pants for \$40, 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 \$80; the second pair is sold for \$40 (half price). Tax is due on the \$80 shoes, but not on the \$40 shoes. The store cannot sell each pair of shoes for \$60 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 \$80 shoes for \$60, making each pair eligible for the exemption.

Gift certificates

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 an item of clothing to \$75 or less, or the price of a school supply item to \$15 or less, in order for the item to qualify for the tax exemption.

Exchanging a purchase after August 5

When a customer purchases a tax-exempt 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 a tax-exempt 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.

Exchanging a purchase, continued.

Example 1: During the exemption period, a customer purchases a \$75 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$75 dress for a \$80 dress. Tax is due on the \$80 dress. The \$75 credit from the returned item cannot be used to reduce the sales price of the \$80 item to \$5 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 a tax-exempt 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** a tax-exempt item during the period August 3, 2012, through October 31, 2012, 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 tax-exempt item, **or**
- The retailer must have sufficient documentation to show that tax was paid on the original purchase of the tax-exempt item.

Manufacturers' coupons do not reduce the sales price of an item. A manufacturer's coupon cannot be used to reduce the selling price of an item of clothing to \$75 or less or a school supply item to \$15 or less in order to qualify for the exemption.

Example: A jacket sells for \$85. 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 \$85, even though the customer only pays the retailer \$75 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 item of clothing to \$75 or less, or that of a school supply item to \$15 or less, in order to qualify for the exemption.

Example: A customer buys a \$400 suit and a \$80 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 \$72. The suit is taxable (it is over \$75), and the shirt is exempt (it is less than \$75).

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

Example: A jacket sells for \$85. 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 \$85.

Tax-exempt 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.

A **layaway sale** is a transaction where 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, tax-exempt items will qualify for the exemption if:

- A retailer and a customer enter into a contract for a layaway sale for an exempt item(s) during the exemption period.
- The customer makes the usual deposit in accordance with the retailer's layaway policy.
- The merchandise [exempt item(s)] is segregated from the retailer's inventory.
- The final payment is made during or after the exemption period.

If the final payment on a layaway order is made and the merchandise is given to the customer during the exemption period, that sale will qualify for the exemption, even when the qualified items were placed on layaway before the exemption period.



Tax refunds

Returns

Coupons, rebates, and discounts



Rain checks

Rentals

Layaway sales

Mail-order sales



Tax-exempt 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, assigning an “order number” to a telephone order, or confirming an Internet order by an e-mail message.
- An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if 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

By law, **shipping and handling** charges are part of the sales price of an item, even if they are separately stated. If multiple items are shipped on a single invoice, and the shipping and handling charge is listed as a single cost for all items, the charge must be fairly assigned to each item on the invoice to determine if the total cost of each exempt item still qualifies it as tax-exempt.

Repairs and alterations

Repairs to tax-exempt items do not qualify for the exemption. **Alterations** to clothing are treated like repairs and do not qualify for the tax exemption, even though alterations may be completed, invoiced, and paid for at the same time as the tax-exempt 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 alteration charge.

Record Keeping

During the tax-free holiday, no special **record keeping** or reporting is necessary. Sales of tax-exempt items that are sold from August 3, 2012, through August 5, 2012, should be reported as exempt sales on your sales tax return for that period.

Consolidated Accounts

If you are a consolidated filer, only one of these publications is being mailed to your business. This will enable you to communicate directly with each of your store locations. Please be sure you notify all of your individual store locations regarding this sales tax holiday and the specific provisions contained in this publication. Posters containing the tax-exempt items and copies of this publication are available on our Internet site at www.myflorida.com/dor.

For Bay County dealers only



Panama City and Panama City Beach impose on retailers a *merchant's license fee* or tax, 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 \$74.95. The separately stated 1% tax or fee for this item is \$0.75. Since the fee or tax is part of the sales price of the item (\$75.70), the cost of the handbag exceeds the allowable threshold amount, and therefore, the handbag will not qualify for the exemption.

EXAMPLE	
Price of handbag	\$ 74.95
1% merchant's license fee	+ \$0.75
Taxable value of handbag	\$ 75.70

List of taxable and tax-exempt items

The next two pages are designed for easy removal to provide a convenient list of taxable and tax-exempt items for display. The list provides customer assistance on what items qualify for tax exemption and what items do not. Both this Tax Information Publication (TIP #12A01-02) and separate 8" X 11" posters of the *list of taxable and tax-exempt items* are posted to our Internet site for easy reference, printing, or forwarding to additional store locations.

www.myflorida.com/dor



2012 Sales Tax Holiday

List of taxable and tax-exempt items

August 3 through August 5, 2012

The 2012 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 per item, or on sales of certain school supplies having a sales price of \$15 or less per item for the period beginning 12:01 a.m. on August 3, 2012, and ending at 11:59 p.m. on August 5, 2012.

“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

A

- T Accessories (generally)
- E • Barrettes and bobby pins
- E • Belt buckles
- E • Bow ties
- E • Hair nets, bows, clips, and bands
- E • Handbags
- T • Handkerchiefs
- T • Jewelry
- T • Key cases
- E • Neckwear
- E • Ponytail holders
- E • Scarves
- E • Ties
- E • Wallets
- T • Watch bands
- T • Watches
- E Aerobic/Fitness clothing
- E Aprons/Clothing shields
- T Athletic gloves
- T Athletic pads
- E Athletic supporters

B

- E Baby clothes
- E Backpacks
- E Bandanas
- E Baseball cleats
- E Bathing suits, caps, and cover-ups
- E Belt buckles
- E Belts
- T Belts for weightlifting
- E Bibs
- E Blouses
- E Book bags
- E Boots (except ski boots)
- E Bowling shoes (purchased)
- T Bowling shoes (rented)
- E Bow ties

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

- E Braces and supports worn to correct or alleviate a physical incapacity or injury*
- E Bras
- T Briefcases

C

- E Caps and hats
- T Checkbook covers (separate from wallets)
- T Chest protectors
- E Choir and altar clothing*
- E Cleated and spiked shoes
- E Clerical vestments*
- T Cloth and lace, knitting yarns, and other fabrics
- T Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers
- E Coats and wraps
- E Coin purses
- T Corsages and boutonnieres
- T Cosmetic bags
- E Costumes
- E Coveralls
- T Crib blankets

D

- E Diaper bags
- E Diapers, diaper inserts (adult and baby, cloth or disposable)
- T Diving suits (wet and dry)
- E Dresses
- T Duffel bags

E

- T Elbow pads
- E Employee uniforms

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

F

- E Fanny packs
- T Fins
- T Fishing boots (waders)
- E Fishing vests (non-flotation)
- T Football pads
- E Formal clothing (purchased)
- T Formal clothing (rented)

G

- T Garment bags
- E Gloves (generally)
 - T • Baseball
 - T • Bating
 - T • Bicycle
 - E • Dress (purchased)
 - E • Garden
 - T • Golf
 - T • Hockey
 - E • Leather
 - T • Rubber
 - T • Surgical
 - T • Tennis
 - E • Work
- T Goggles (except prescription*)
- E Graduation caps and gowns
- E Gym suits and uniforms

H

- E Hair nets, bows, clips, and bands
- E Handbags and purses
- T Handkerchiefs
- T Hard hats
- E Hats
- T Helmets (bike, baseball, football, hockey, motorcycle, sports)
- E Hosiery, including support hosiery
- E Hunting vests

* 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 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 (blank CDs only)
 - 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
 - T Jump drives and flash drives
 - 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
 - T Toner and ink cartridges

Books

Books are NOT exempt from tax during the 2012 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.



For Information and Forms



Information, forms, and tutorials are available on our Internet site at:

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.



For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
Mail Stop 3-2000
5050 W Tennessee St
Tallahassee FL 32399-0112

E-Services

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at www.myflorida.com/dor

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **www.myflorida.com/dor**

References: Chapter 2012-32, Laws of Florida
(section 22, HB 7087)

Florida Department of Revenue Service Centers

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 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1180 N Williamson Blvd Ste 160
Daytona Beach FL 32114-8179
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)

Jacksonville Service Center

921 N Davis St Ste 250A
Jacksonville FL 32209-6825
904-359-6070 (ET)

Lake City Service Center

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

Lakeland Service Center

115 S Missouri Ave Ste 202
Lakeland FL 33815-4644
863-499-2260 (ET)

Leesburg Service Center

1904 Thomas Ave Ste 103
Leesburg FL 34748-3285
352-315-4470 (ET)

Maitland Service Center

2301 Maitland Center Parkway
Ste 160
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)

Panama City Service Center

210 N Tyndall Parkway
Panama City FL 32404-6432
850-872-4165 (CT)

Pensacola Service Center

3670 N L St Ste C
Pensacola FL 32505-5254
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

267 John Knox Rd Ste 200
Tallahassee FL 32303-6692
850-488-9719 (ET)

Tampa Service Center

6302 E Martin Luther King Blvd
Ste 100
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

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.



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

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

Open Immediately
Sales Tax Holiday
Information Enclosed
August 3 through August 5, 2012

Open Immediately
Sales Tax Holiday
Information Enclosed
August 3 through August 5, 2012

For Consolidated Accounts Only

If you are a consolidated filer, only one of these publications 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 publication. Posters containing the tax-exempt items and copies of this publication are available online at www.myflorida.com/dor.

To help you distribute this information easily, we have posted the following items online at www.myflorida.com/dor

- This complete publication in PDF format
- An 8" X 11" poster of tax-exempt items in PDF format