

Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period: Frequently Asked Questions for Consumers

1. What happens during the Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period?

During the Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period, you may purchase impact-resistant windows, doors, and garage doors exempt from sales tax on retail sales. "Impact-resistant windows," "impact-resistant doors," and "impact-resistant garage doors" refer to windows, doors, and garage doors that are labeled as impact-resistant and have an impact-resistant rating.

The two-year tax exemption period begins on Friday, July 1, 2022, and ends on Tuesday, June 30, 2024. Additional information on exemptions during the tax exemption period is provided in Tax Information Publication (TIP) No. 22A01-07.

2. Is there a limit on the number of impact-resistant windows, doors, and garage doors that can be purchased tax-exempt during the sales tax exemption period?

No, there is no limit on the number of impact-resistant windows, doors, and garage doors that can be purchased tax-exempt.

3. Do impact-resistant windows, doors, and garage doors need to be under a certain price to qualify for the sales tax exemption?

No, there is no price limit for impact-resistant windows, doors, and garage doors to qualify for the sales tax exemption.

4. Will I have to pay sales tax if I purchase qualifying items during the Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period using a gift card?

No. When qualifying items are purchased during the exemption period using a gift card, the qualifying items are tax-exempt; it does not matter when the gift card was purchased.

5. Does the Impact-Resistant Windows and Doors Sales Tax Exemption Period also apply to items I purchase online?

Yes. Impact-resistant windows, doors, and garage doors purchased by mail order, catalog, or online are exempt when the order is accepted by the company during the sales tax exemption period for immediate shipment, even if delivery is made after the sales tax exemption period.

6. If I buy a package or set of items that contains both tax-exempt and taxable items during the Florida Impact-Resistant Windows and Doors Tax Exemption Period, how is sales tax calculated?

If a tax-exempt item is sold in a set with a taxable item, sales tax must be calculated on the sales price of the package or set.

7. If I receive a rain check for a qualifying item during the Impact-Resistant Windows and Doors Sales Tax Exemption Period, can it be used *after* the exemption period to purchase the item tax-exempt?

No. The purchase of the qualifying item must be made during the exemption period to be taxexempt. When a rain check is issued, a sale has not occurred. The sale occurs when the rain check is redeemed, and the item is purchased.

8. Does the Florida Impact-Resistant Windows and Doors Tax Exemption Period also apply to items I purchase online?

Yes. Qualifying impact-resistant windows and doors purchase online are exempt when the order is accepted by the company during the sales tax exemption period for immediate shipment, even if delivery is made after the tax exemption period.

- 9. Who is responsible for determining which items are exempt and which aren't?

 The Impact-Resistant Windows and Doors Sales Tax Exemption Period is established through the lawmaking authority of the Florida Legislature. Sales tax exemption periods, and the items exempted by the exemption period, must be passed into law by the Legislature.
- **10.** How can I request that a certain type of product be added to the list?

 Sales tax exemption periods, and the items exempted by them, are passed into law by the Florida Legislature. You may wish to contact your local representative regarding your suggestion.
- 11. I didn't see my question listed here. Where can I find additional information about the Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period?

 If you have a question about this sales tax exemption period that is not addressed in TIP No. 22A01-07, contact the Florida Department of Revenue at (850) 488-6800.
- 12. I heard there were several sales tax holidays this year. Where can I find more information about the other holidays?

House Bill 7071 from the 2022 regular legislative session was signed into law on May 6, 2022. The new law contains ten tax relief holidays and specifies the timeframe for each holiday. For a printable calendar of the tax relief holidays, you can visit our website: Florida Dept. of Revenue - Sales Tax Holidays and Exemption Periods (floridarevenue.com).