



# Sales Tax Holiday for Hurricane Preparedness

June 1 through June 12, 2005

**F**or the period 12:01 a.m., June 1, 2005, through midnight, June 12, 2005, the 2005 Florida Legislature enacted and the Governor approved a tax-free period directing that: No sales tax shall be collected on specific items related to hurricane preparedness. The specific items must be in the price range specified on the list below.

## List of tax exempt items

The following is a list of the specified items that will be tax free. If the sales price of a qualifying item exceeds the allowable threshold amount, the tax exemption will not apply.

### Qualifying items selling for \$20 or less:

- Any portable self-powered light source
- Battery-powered flashlights
- Battery-powered lanterns
- Gas-powered lanterns
- Candles

### Qualifying items selling for \$25 or less:

- Any gas or diesel fuel container

### Qualifying items selling for \$30 or less:

- Batteries, including rechargeable (listed sizes only)
  - AA-cell
  - C-cell
  - D-cell
  - 6-volt (excluding automobile and boat batteries)
  - 9-volt (excluding automobile and boat batteries)
- Coolers (food-storage; nonelectrical)
- Ice chests (food-storage; nonelectrical)
- First aid kits (first aid kits are always exempt from sales tax, regardless of the sales price)

### Qualifying items selling for \$50 or less:

- Radios (self-powered or battery-powered)
- Two-way radios (self-powered or battery-powered)
- Weather band radios (self-powered or battery-powered)
- Tarpaulins (tarps)
- Flexible waterproof sheeting (visqueen)
- Ground anchor systems
- Tie-down kits

### Qualifying item selling for \$750 or less:

- Portable generator that will be used to provide light or communications, or to preserve perishable food in the event of a power outage due to a hurricane.

**Note:**

Battery-powered or gas-powered light sources and qualifying portable self-powered radios will qualify for the exemption even though they may have electrical cords.