



TIP

Tax Information Publication

TIP #22A01-07
Date Issued: 05/06/22

Sales Tax Exemption Period on Impact-Resistant Doors, Garage Doors, and Windows – July 1, 2022 Through June 30, 2024

A temporary sales tax exemption period on impact-resistant doors, impact-resistant garage doors, and impact-resistant windows begins July 1, 2022, and ends June 30, 2024. During this sales tax exemption period, tax is not due on the retail sales of impact-resistant doors, impact-resistant garage doors, and impact-resistant windows for commercial or noncommercial use.

“Impact-resistant doors,” “impact-resistant garage doors” and “impact-resistant windows” refer to doors, garage doors or windows that are labeled as impact-resistant or have an impact-resistant rating.

References: Section 52, Chapter 2022-97, Laws of Florida; Emergency Rule 12AER22-7, Florida Administrative Code

Reporting Sales

Florida dealers should report the sales of impact-resistant doors, impact-resistant garage doors, and impact-resistant windows sold during the sales tax exemption period as exempt sales on their sales tax returns.

Gift Cards

The sale of a gift card is not taxable. Eligible windows and doors purchased during the sales tax exemption period using a gift card qualify for the exemption, regardless of when the gift card was purchased. Purchases with a gift card after the sales tax exemption period are taxable, even if the gift card was purchased during the sales tax exemption period.

Remote Sales

Eligible items purchased through a marketplace provider or from a remote seller are exempt from Florida sales tax when the order is accepted by the marketplace provider or remote seller during the sales tax exemption period for immediate shipment, even if delivery is made after the sales tax exemption period.

Returns

When a customer returns an eligible item purchased during the sales tax exemption period and requests a refund or credit of tax:

- The customer must produce a receipt or invoice showing tax was charged and paid on the original purchase of the item; or
- The retailer must have sufficient documentation to show tax was paid on the original purchase of the item.

Exchanging a Purchase After the Sales Tax Exemption Period

When a customer purchases an eligible item during the sales tax exemption period, then later exchanges the item for the same item (e.g., different size or different color), no tax will be due even if the exchange is made after the sales tax exemption period.

When a customer purchases an eligible item during the sales tax exemption period, then returns the item and receives credit toward the purchase of an item that did not qualify for the exemption, the new item purchased is subject to sales tax.

Rain Checks

Eligible items purchased during the sales tax exemption period using a rain check qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the sales tax exemption period will not allow for an eligible item to be exempt if the item is purchased after the sales tax exemption period.

Service Warranties

The taxation of any charges for a service warranty contract depends on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

Shipping and Handling

When separately stated shipping charges are part of the sales price and both taxable and exempt items are listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to the charge for each item to determine the total sales price of the item. The charge for each item is divided by the total charge of all the items ordered to obtain the percentage of charge that each item bears to

the total order. The amount of the shipping charge applicable to each item is calculated by multiplying the total shipping charge by the percentage of cost for each item. If the item sold is exempt, the associated shipping charge is also exempt.

Panama City and Panama City Beach Dealers

Only: Panama City and Panama City Beach impose a 1% merchant's license fee or tax on retailers. The merchant's license fee is included in the sales price of each item. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant's license fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant's license fee is exempt.

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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for news about live and recorded tax webinars
- ✓ Follow us on Twitter [@FloridaRevenue](https://twitter.com/FloridaRevenue)