

Legislature Approves “Tool Time” and Other Sales Tax Holidays

The Florida Legislature’s 2022 taxation bill, HB 7071, includes the usual characters in regard to sales tax holidays: Back-to-School Sales Tax Holiday, Disaster Preparedness Sales Tax Holiday and the Freedom Week Sales Tax Holiday. To consumers’ delight, all of these initiatives return in a similar or expanded form from last year. However, a new and exciting sales tax holiday will be joining the ranks in 2022. FRSA led the charge on an initiative this year to bring tax relief to skilled workers and skilled students. I’m thrilled to announce that the Legislature agreed with this effort and the “Tool Time” sales tax holiday – naming credit goes to the smash hit sitcom *Home Improvement* - has been born.

It’s TOOL TIME!

From September 3-9, coinciding with the 2022 Labor Day holiday, the State of Florida will not levy sales tax on a number of tools, clothing and instructional items utilized by skilled workers and apprentices/ pre-apprentices across the state. Significant credit for this effort is due to Representative Bobby Payne (R – Palatka) and industry partners FRSA and the Associated Builders and Contractors of Florida (ABC). The list of approved items includes:

- Hand tools selling for \$50 or less per item.
- Power tools selling for \$300 or less per item.
- Power tool batteries selling for \$150 or less per item.
- Work gloves selling for \$25 or less per pair.
- Safety glasses selling for \$50 or less per pair or the equivalent if sold in sets of more than one pair.
- Protective coveralls selling for \$50 or less per item.
- Work boots selling for \$175 or less per pair.
- Tool belts selling for \$100 or less per item.
- Duffel bags or tote bags selling for \$50 or less per item.
- Toolboxes selling for \$75 or less per item.
- Toolboxes for vehicles selling for \$300 or less per item.
- Industry textbooks and code books selling for \$125 or less per item.

- Electrical voltage and testing equipment selling for \$100 or less per item.
- LED flashlights selling for \$50 or less per item.
- Shop lights selling for \$100 or less per item.
- Handheld pipe cutters, drain opening tools and plumbing inspection equipment selling for \$150 or less per item.



More Than Sales Tax Savings

The “Tool Time” Sales Tax Holiday will certainly lend a financial benefit to skilled workers, students and other consumers. However, the value in this effort is equally one of messaging. For years, Florida has celebrated a Back-to-School Sales Tax Holiday for traditional students. This year, the “Tool Time” holiday celebrates the equal importance of skills-based education, which we know can often lead to more lucrative careers – and less student debt – than traditional education tracks. “Tool Time” represents the State of Florida putting its money where its mouth is in regard to skills education and the “essential” value of skilled workers. It’s enough to make Tim “The Tool Man” Taylor proud.

FRM

Chris Dawson is an Attorney and professional Lobbyist for GrayRobinson’s Orlando office and is licensed to practice law in both Florida and Alabama. He primarily focuses on lobbying and government relations for public and private sector clients at the executive and legislative levels of state government. He is credentialed as a Designated Professional Lobbyist by the Florida Association of Professional Lobbyists. Chris also holds two degrees in Civil Engineering and has experience in construction litigation and design professional malpractice defense.