



THE FLORIDA SENATE
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Senate Tax Relief Package Eliminates Tax on Clothing and Shoes, Cuts Vehicle Tag Fees
Targeted, broad-based savings on essentials for families and seniors keeps Florida affordable

Tallahassee—The Florida Senate Committee on Finance and Tax, chaired by Senator Bryan Avila (R-Miami Springs) today passed Senate Proposed Bill (SPB) 7034. This targeted tax relief legislation permanently eliminates the sales tax on clothing and shoes under \$75 and cuts vehicle tag fees for one year, offering broad-based tax and fee relief for Florida’s families and seniors and expanding efforts to keep essentials tax free. The bill continues one-time sales tax holidays for hurricane and disaster preparedness, back-to-school items, tool and trade work supplies, and recreational summer items. It also creates a new sales tax holiday for hunting season. The bill lays the foundation for a constitutional amendment to reduce or eliminate property taxes for voter consideration during the 2026 general election.

“As Americans across our country are filing their federal income taxes today, the Florida Senate is running to the fight for meaningful, broad-based tax relief that keeps more money in the pockets of the hard-working Floridians who earn it,” said Senate President Ben Albritton (R-Wauchula). “Permanently eliminating the sales tax on clothing and shoes adds more key essentials to the long list of items like grocery store food, medicine, and diapers that are already tax free. Inflation has led to significant increases in costs that are negatively impacting families and seniors. Cutting taxes on essential items helps keep Florida affordable.”

“We are living within our means and saving for the future so we can continue to offer sales tax holidays that are highly utilized. We are also offering critical fee relief that impacts every Floridian who registers a car or truck,” said Senator Avila. “Every little bit saved on taxes helps families and seniors trying to make ends meet. Broad-based sales tax relief on clothing, shoes, and vehicle fees will be meaningful for families and seniors. Furthermore, these opportunities will provide tax savings for kids heading back to school, Floridians looking to prepare their homes for severe weather, and for those who want to go out and enjoy all the beautiful natural resources that the Great State of Florida has to offer.”

PERMANENT TAX CUT ON CLOTHING AND SHOES

SPB 7034 eliminates the sales tax on clothing and shoes priced at \$75 or less. Targeting tax relief to clothing and shoes priced at \$75 or less covers clothes for growing children and teenagers as

well as essential items adults and seniors have to replace more frequently due to normal wear and tear.

ONE-TIME CUT FOR VEHICLE REGISTRATION FEES

The bill authorizes a one-year, one-time credit for the annual license tax and select fees (tag fee) owed for registrations of vehicles. The credit will be applied to existing registrations that expire after September 30, 2025. A vehicle owner who renewed before September 30 will have the credit applied the next time the registration is required to be renewed. The credit will apply to new registrations issued on or after July 1, 2025. The one-time credit is available until October 10, 2027, to ensure even those Floridians who purchased an existing two-year registration can receive the credit the next time their registration expires.

FLORIDA VOTERS TO DECIDE PROPERTY TAX RELIEF

The bill directs the Office of Economic and Demographic Research to conduct a study to establish a framework to reduce, or hopefully eliminate, property taxes for homesteaded property.

The study will include the following (at a minimum):

- An analysis of the potential impact of eliminating property taxes on public services, including education, infrastructure, public safety, and emergency services.
- An assessment of potential housing market fluctuations, including changes in homeownership rates and property values.
- An analysis of consumer behavior regarding home improvements that currently result in property tax increases, including elevating homes in flood-prone areas, adding a mother-in-law suite, etc. and whether reducing or eliminating property taxes would change consumer behavior leading to an increase in resiliency.

The report must be submitted to the President of the Senate and the Speaker of the House of Representatives by November 1, 2025. The Senate will use this information to craft a constitutional amendment for voters to consider during the next General Election.

SALES TAX HOLIDAYS

Back-to-School Sales Tax Holiday

- SPB 7034 creates the 2025 Back-to-School Sales Tax Holiday from August 1-10, 2025, for backpacks costing \$100 or less, school supplies costing \$50 or less, learning aids and puzzles costing \$30 or less, and personal computers or computer-related accessories, including non-recreational software, costing \$1,500 or less.

Disaster Preparedness Sales Tax Holiday

- SPB 7034 creates the 2025 Disaster Preparedness Sales Tax Holiday from May 15 - 31, 2025, for disaster preparedness supplies. Some examples of tax-free items include: flashlights and lanterns costing \$40 or less; reusable ice costing \$20 or less; radios costing \$50 or less; tarps and ground anchors or tie down kits costing \$100 or less; coolers and

portable power banks costing \$60 or less; batteries and fuel tanks costing \$50 or less; smoke detectors, fire extinguishers, and carbon monoxide detectors costing \$70 or less; and generators costing \$3,000 or less. The holiday also includes a number of items related to the safe evacuation of household pets.

Freedom Months: A Two Month-Long Sales Tax Holiday on Recreational Items

- From June 1 – July 31, 2025, purchases of admissions to music, sporting, and cultural events; tickets to movies and museums; single admission or season tickets to theatre and dance performances; state park admission and annual passes; and use of fitness facilities will be tax free. Tickets, memberships and passes, purchased during this time for use any time from June 1 – December 31, 2025, would be tax free.

The two month-long summer sales tax holiday will also apply to sales of certain boating and water activity equipment and supplies, camping equipment and supplies, fishing equipment and supplies, electric scooters, general outdoor supplies (including sunglasses, sunscreen, and grills), and residential pool chemicals, supplies and parts.

Skilled Worker Tax Holiday on Tools

- SPB 7034 will create the 2025 Tool Time Sales Tax Holiday from August 29-September 7, 2025, for certain tools used by skilled trade workers. Tax-free items include certain hand tools costing \$50 or less and power tools costing \$300 or less, work boots costing \$175 or less, and many other pieces of safety equipment, as well as certain shop lights, toolboxes and belts, and plumbing and electrical equipment.

Hunting Season Tax Holiday

- SPB 7034 creates a new tax holiday from September 8 – December 31, 2025, offering savings on ammunition, firearms, bows, crossbows, and related accessories. This new holiday will allow Floridians exercising their constitutional right to hunt to participate in a sales tax free hunting season.

Extending the Freeze on Local Cell Phone and TV Taxes

HB 7063 (2023) froze the local communications services tax rates for three years. The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2026. Similar to SB 1352 by Senator Jay Trumbull (Panama City), SPB 7034 will extend the current freeze until 2031.

Home Away From Home Tax Credit

SPB 7034 will also contain provisions of SB 182, Tax Credits for Charitable Contributions, by Senator Calatayud (R-Miami), which passed the Senate unanimously earlier this month. The bill will create the Home Away From Home Tax Credit, which provides tax credits to Florida

businesses for contributing to charitable organizations that house families of critically ill children at little or no cost to the family while traveling so the child can receive care.

Background: The Florida Legislature continues to prioritize broad-based tax relief for Florida's families and businesses.

2024: House Bill (HB) 7073 included over \$500 million in property insurance tax relief and \$450 million in toll relief as well as disaster preparedness, back-to-school, freedom summer, and tool time sales tax holidays.

Property Tax Relief: House Joint Resolution 7017 proposed an amendment to the Florida Constitution requiring the current \$25,000 homestead exemption, which is applied to all ad valorem taxes other than school district taxes, to be adjusted annually for positive inflation growth. The amendment was approved by Florida voters at the 2024 general election and took effect on January 1, 2025.

2023: HB 7063 provided permanent tax relief on key items utilized by growing families and seniors. The bill created a permanent sales tax exemption on the sale of baby and toddler diapers, wipes, clothing, shoes, strollers, cribs and many other baby and toddler safety items. The legislation also created a permanent tax exemption on the retail sale of adult diapers, incontinence products and oral hygiene products, including toothbrushes, toothpaste, and floss. Further, the bill created a permanent sales tax exemption on certain materials used in agricultural operations, and reduced the business rent tax. Additionally, the bill froze the local cell phone and TV tax (local communications services tax) rates for three years. The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2026.

2022: HB 7071, delivered over \$1 billion in broad-based tax savings to families across Florida, with a focus on long- and short-term sales tax relief. The legislation resulted in savings for Floridians preparing for Hurricane Season and the 2022-2023 school year, with added tax relief to benefit those raising young children, purchasing energy efficient appliances or skilled worker tools; as well as, individuals and families enjoying outdoor activities and events. With gas prices at an all-time high the previous year, a month-long gas tax holiday provided key relief for Florida families and businesses. The bill also eliminated property taxes for homeowners who suffered losses in the Champlain Towers condominium collapse in Surfside, Florida, and expanded existing property tax relief for deployed military service members, widows, widowers and blind or disabled Floridians.

2021: HB 7061 established Back-to-School, Disaster Preparedness, and Freedom Week Sales Tax Holidays, created a permanent tax exemption for independent living items, and expanded the tax credit for affordable housing. SB 50 prevented an unexpected tax hike on businesses by replenishing the unemployment compensation trust fund. The bill created a fair playing field for Florida businesses by requiring the collection of existing taxes that are owed, but not currently collected from out-of-state online retailers. Revenue derived from those collections is used to replenish the Unemployment Compensation Trust Fund depleted by the COVID-19 Pandemic,

ensuring necessary compensation is available for Florida workers seeking re-employment. When the trust fund reaches pre-pandemic levels, the law automatically triggers a permanent reduction in the business rent tax.

2020: HB 7097 established Back-to-School and Hurricane Preparedness Sales Tax Holidays.

2018 and 2019: HBs 7087 (2018) and 7123 (2019) established Back-to-School and Hurricane Preparedness Sales Tax Holidays, reduced the business rent tax, and created several exemptions related to hurricane response, preparedness and recovery.

2017: HB 7109 established Back-to-School and Hurricane Preparedness Sales Tax Holidays, created a sales tax exemption for feminine hygiene products, and reduced the business rent tax.

Property Tax Relief: HJR 7105, passed by the Senate in 2017, added to the 2018 General Election ballot a proposed constitutional amendment that increased by up to \$25,000 the current homestead exemption, exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000. This amendment was not adopted by Florida voters in 2018.

2016: HB 7099 permanently eliminated the sales tax for machinery and manufacturing equipment, and established a Back-to-School Sales Tax Holiday.

2015: HB 33-A permanently decreased the communication services tax on Floridians' phones and television services, instituted a Back-to-School Sales Tax Holiday, and among other tax relief measures, eliminated the sales tax charged to returning service members and their families who purchased a vehicle overseas.

2014: HB 5601 established Back-to-School and Hurricane Preparedness Sales Tax Holidays; created permanent sales tax exemptions for children's car seats, booster seats, and bicycle helmets; and provided a nearly \$400 million reduction in vehicle registration fees. The legislation reduced certain annual fees paid to register a motor vehicle to the amount paid prior to 2009. In addition to other tax relief measures passed in 2014, this legislation provided annual fee relief to every Floridian who registers a car or truck.

For more information, please visit www.FLSenate.gov.

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