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## Client Alert: Florida Freedom Week Tax Holiday

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July 1<sup>st</sup>, begins Freedom Week, the second of two new tax holidays put into place during Florida's 2021 Legislative Session. Floridians were able receive tax breaks on disaster preparedness items during the month of May, and will have the opportunity to receive tax breaks on outdoor and recreational activities in the next seven days. From July 1<sup>st</sup> to July 7<sup>th</sup>, Floridians will be able to forgo taxes on the following activities and admissions, under the condition that the event/activity takes place between July 1, 2021 and December 31, 2021:

- A live music event
- A live sporting event
- A movie shown in a movie theater
- Entry to a museum, including annual passes
- Use of or access to state parks, including annual passes
- Entry to a ballet, play, or musical theatre performance
- Season tickets to ballet, play, or musical theatre performances
- Entry to a fair, festival, or cultural event
- Use of or access to gyms and physical fitness facilities between July 1, 2021, and December 31, 2021

Additionally, you can purchase the following items tax free:

- **\$5 or less**
  - Fishing Supplies: bait or fishing tackle, if sold per item
- **\$10 or less**
  - Fishing Supplies: bait or fishing tackle, if multiple items are sold together
- **\$15 or less**
  - General Outdoor Supplies: sunscreen or insect repellent
- **\$25 or less**
  - Boating and Water Activity Supplies: snorkels, goggles, and swimming masks
- **\$30 or less**
  - Camping Supplies: camping lanterns or flashlights
  - Fishing Supplies: tackle boxes or bags
  - General Outdoor Supplies: water bottles
- **\$40 or less**

- Sports Equipment: any item used in individual or team sports, not including clothing or footwear
- **\$50 or less**
  - Boating and Water Activity Supplies: safety flares
  - Camping Supplies: sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs
  - General Outdoor Supplies: hydration packs, bicycle helmets
- **\$75 or less**
  - Boating and Water Activity Supplies: life jackets, coolers, paddles, and oars
  - Fishing Supplies: rods and reels, if sold individually
- **\$100 or less**
  - General Outdoor Supplies: sunglasses
- **\$150 or less**
  - Boating and Water Activity Supplies: water skis, wakeboards, kneeboards, and recreational inflatable tubes or floats capable of being towed
  - Fishing Supplies: rods and reels, if sold as a set
- **\$200 or less**
  - Camping Supplies: tents
  - General Outdoor Supplies: binoculars
- **\$250 or less**
  - General Outdoor Supplies: outdoor gas or charcoal grills and bicycles
- **\$300 or less**
  - Boating and Water Activity Supplies: paddleboards and surfboards
- **\$500 or less**
  - Boating and Water Activity Supplies: canoes and kayaks

Freedom Week ends on Wednesday, July 7, 2021. After that, Floridians will have the long-standing back-to-school tax holiday to look forward to, which runs from July 31, 2021 to August 9, 2021.