



On June 24, 2020, the Florida Department of Revenue issued Tax Information Publication (TIP) [20A01-04](#), "**2020 Back-to-School Sales Tax Holiday August 7 through August 9, 2020.**" Since then, wearing face masks has become a widely observed practice during the COVID-19 health emergency, and the Department of Revenue has received inquiries regarding whether face masks will be exempt from sales tax during the 2020 Back-to-School Sales Tax Holiday.

The law pertaining to the Back-to-School Sales Tax Holiday defines "clothing" as "any article of wearing apparel...intended to be worn on or about the human body." In light of that definition, cloth and surgical face masks qualify as exempt items during the 2020 Back-to-School Sales Tax Holiday, August 7-9, 2020.

