

Ms. Maria Teresa Rojas, Chair

**SUBJECT: ENCOURAGE THE SUPERINTENDENT OF SCHOOLS TO UTILIZE THE DISTRICT'S COMMUNICATION RESOURCES TO RAISE COMMUNITY AWARENESS OF FLORIDA'S BACK-TO-SCHOOL FIRST SALES TAX HOLIDAY, FROM JULY 24, 2023, THROUGH AUGUST 6, 2023, AND THE SECOND SALES TAX HOLIDAY FROM JANUARY 1, 2024 THROUGH JANUARY 14, 2024**

**COMMITTEE: PERSONNEL, STUDENT, SCHOOL & COMMUNITY SUPPORT**

**LINK TO STRATEGIC PLAN: INFORMED, ENGAGED & EMPOWERED STAKEHOLDERS**

For the past few years, the Florida Legislature has authorized a school sales tax free period for basic school supplies in advance of the opening of the new school year. This year the legislature adopted two (2) back to school sales tax periods. The first one is from July 24, 2023, through August 6, 2023, and the second is from January 1, 2024, through January 14, 2024.

During the sales tax holiday, the following items that cost \$100 or less are exempt from the state sales tax and county discretionary sales surtaxes: Clothing, footwear, wallets, and bags (including handbags, backpacks, fanny packs, and diaper bags but excludes briefcases, suitcases, and other garment bags). The bill also exempts various "school supplies" that cost \$50 or less per item during the sales tax holiday and learning aids and jigsaw puzzles that cost \$30 or less per item. "Learning aids" are defined as "flashcards or other learning cards, matching or other memory games, puzzle books, and search-and-find books, interactive or electronic books, and toys intended to teach reading or math skills, and stacking or nesting blocks or sets." Additionally, exempted are personal computers and related accessories with a sales price of \$1,500 or less which are purchased for noncommercial home or personal use. This includes tablets, laptops, monitors, input devices and non-recreational software.

Miami-Dade County is composed of hardworking families, and many will benefit from these sales tax holidays bringing a welcomed financial relief in July-August 2023, and in January 2024. Consequently, it is in the best interest of the students and parents the School Board serves that we use the District's communication resources to make certain that Miami-Dade County citizens are aware and will be able to benefit from these two school sales tax free holidays.

This agenda has been reviewed and approved by the General Counsel's Office as to form and legal sufficiency.

**ACTION PROPOSED BY CHAIR  
MS. MARIA TERESA ROJAS:**

That the School Board of Miami-Dade County, Florida encourages the Superintendent of Schools to utilize the District's communication resources to raise parental and community awareness of Florida's Back-to-School first sales tax holiday from July 24, 2023, through August 6, 2023, and the second sales tax holiday from January 1, 2024, through January 14, 2024.