

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 SALES TAX HOLIDAY, JULY 20, 2026 THROUGH AUGUST 20, 2026

COMMITTEE: PERSONNEL, STUDENT, SCHOOL, & COMMUNITY SUPPORT

LINK TO STRATEGIC PLAN: INFORMED, ENGAGED & EMPOWERED STAKEHOLDERS

Every year since 2001, with a couple of exceptions during the recession of 2008, Florida lawmakers have passed a sales tax holiday on back-to-school items such as clothes, backpacks, pencils and notebooks. Recently, Governor De Santis signed a 2025 bill into law that makes the annual Back-to-School sales tax holiday a permanent feature of Florida law. This year the holiday will take place from July 20, 2026, through August 20, 2026.

Qualifying items and price limits include the following:

- **Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags**, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item. The term "clothing" means: Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and all footwear, excluding skis, swim fins, roller blades, and skates.
- **School supplies** having a sales price of \$50 or less per item. The term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.
- **Learning aids** and jigsaw puzzles having a sales price of \$30 or less. The term "learning aids" means 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.
- **Personal computers or personal computer-related accessories** purchased for noncommercial home or personal use having a sale price of \$1,500 or less. The term: "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use. "Personal computers" include electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

Miami-Dade County is composed of hardworking families, and many will benefit from this sales tax holidays bringing welcome financial relief from July 20, 2026, through August 20, 2026. Families can stretch their dollars further, freeing up funds for groceries, utilities, or extra-curricular programs.

For many families, purchasing the technology students need for school may be a significant financial burden. The sales tax holiday provides meaningful relief by making essential devices more affordable and helping bridge the digital divide for students who rely on technology to succeed in the classroom. The savings also encourage families to shop locally, supporting Miami-Dade County businesses and strengthening our community's economy. As a School Board committed to serving students, families, and the community, it is important that we use the District's communication resources to ensure residents are aware of this valuable opportunity and can take full advantage of the sales tax holiday.

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

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

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 sale tax holiday from July 20, 2026, through August 20, 2026.