



State Representative
Chip LaMarca

Serving District 100



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The LaMarca Letter !

The Florida Legislature and Governor DeSantis have brought back multiple tax holidays for the year. It was a pleasure to serve as the Majority Whip of the Ways and Means Committee and an honor to work with Chair Stan McClain.

SALES TAX
Holidays

<p>BACK TO SCHOOL JULY 29–AUGUST 11, 2024</p> <ul style="list-style-type: none"> • Clothing Items priced \$100 or less • School Supplies priced \$50 or less • Computers and Related Accessories priced \$1,500 or less • Learning Aids and Puzzles priced \$30 or less 	<p>FREEDOM SUMMER JULY 1–31, 2024</p> <p>Exempts specified admissions and items related to recreational activities from sales tax</p>
<p>DISASTER PREPAREDNESS JUNE 1–14 & AUGUST 24–SEPTEMBER 6, 2024</p> <p>Exempts specified disaster preparedness supplies for families and their pets from sales tax</p>	<p>“TOOL TIME” TOOLS FOR SKILLED WORKERS SEPTEMBER 1–7, 2024</p> <p>Exempts specified tools commonly used by skilled trade workers from sales tax</p>



- Two Disaster Preparedness Holidays
 - June 1 - 14 and August 24 - September 6, families can prepare for hurricane season with items like tarps, batteries, and flashlights, sales tax free.
- The Back-to-School Sales Tax Holiday;
 - July 29 - August 11, families can save on pens, pencils, computers, clothing, and other school supplies.
- The Tool Time Sales Tax Holiday;
 - September 1 - 7, Floridians can save on power tools, hand tools, toolboxes, and other items.
- The Freedom Month Sales Tax Holiday;
 - July 1 - 31, Florida families can purchase summer items like pool floats, fishing supplies, and outdoor equipment, in addition to admissions to museums and state parks, sales tax free.

The tax package also includes a sales tax credit for businesses that employ persons with disabilities. Additionally, the bill increases the cap for the Strong Families Tax Credit Program from \$20 million to \$40 million, which supports organizations focused on child welfare.

- Insurance Premium Tax Relief
 - Waives insurance premium taxes for one full year on homeowners' insurance policies and flood insurance policies.
- Child Focused Tax Credits
 - Increases the cap for the Strong Families Tax Credit from \$20 million to \$40 million, which provides tax credits to companies that make charitable contributions to child welfare organizations.
 - Creates a tax credit for employers who operate or support a childcare program for their employees.
- Other Tax Relief
 - Provides automatic return filing extensions for sales tax and corporate income tax in certain emergencies.
 - Creates a corporate income tax credit for businesses that hire persons with disabilities.
 - Limits documentary stamp tax assessments for reverse mortgages
 - Lowering the business rent tax from 4.5% to 2% with a savings of 1 billion dollars.

Best Wishes,

Representative Chip LaMarca
Florida House District 100



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