

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Sales Tax Holiday – Recreation

**Bill Number(s):** [Proposed Language](#)

☐ **Entire Bill**

☒ **Partial Bill:** Section 36

**Sponsor(s):** N/A

**Month/Year Impact Begins:** 07/2021

**Date of Analysis:** 04/16/2021

### Section 1: Narrative

- a. **Current Law:** Chapter 212, F.S. authorizes the collection of sales and use tax on admissions to ticketed events, gym memberships, museum tickets and memberships, and outdoor equipment.
- b. **Proposed Change:** During the period of July 1, 2021 to July 7, 2021, the following items are exempt from sales and use tax: sales of tickets to live music events, state parks, live sporting events, movie tickets, and museum tickets that are scheduled to be held between July 1, 2021 and December 31, 2021; use of or access to clubs providing physical fitness facilities between July 1, 2021 and December 31, 2021; the retail sale of specified boating and water activity supplies, camping supplies, fishing supplies, and general outdoor supplies.

The retail sales exemption is valid only for the listed items and subject to the following price conditions.

Boating and water activity supplies	<ul style="list-style-type: none"><li>• life jackets and coolers (first \$75 of the sales price)</li><li>• safety flares (first \$50 of the sales price)</li><li>• recreational inflatable water tubes or floats capable of being towed (first \$150 of the sales price)</li><li>• snorkels, goggles, and swimming masks (first \$25 of the sales price)</li></ul>
Camping supplies	<ul style="list-style-type: none"><li>• tents (first \$100 of the sales price)</li><li>• sleeping bags, portable hammocks, and camping stoves (first \$50 of the sales price)</li><li>• collapsible camping chairs (first \$40 of the sales price)</li><li>• and camping lanterns and flashlights (first \$30 of the sales price)</li></ul>
Fishing supplies	<ul style="list-style-type: none"><li>• rods and reels (first \$75 of the sales price if sold individually or first \$150 of the sales price if sold as a set)</li><li>• bait or fishing tackle (first \$5 of the sales price if sold individually or first \$10 of the sales price if sold as a set)</li></ul>
General outdoor supplies	<ul style="list-style-type: none"><li>• sunscreen or insect repellent (first \$15 of the sales price)</li><li>• sunglasses and binoculars (first \$75 of the sales price)</li><li>• water bottles (first \$30 of the sales price)</li><li>• hydration packs (first \$50 of the sales price)</li></ul>

### Section 2: Description of Data and Sources

- Florida Economic Estimating Conference, March 2021.
- Florida Demographic Estimating Conference, March 2021.
- IBISWorld reports
- US Bureau of Labor Statistics, Consumer Expenditures Survey, Average annual expenditures and characteristics, Table 1800, 2019.
- US Bureau of Labor Statistics, Consumer Expenditures Survey, Annual expenditure means and characteristics, Florida: Quintiles of income before taxes, 2017-2018.
- US Census Bureau, Annual Estimates of the Resident Population for the United States, Regions, States, and the District of Columbia: April 1, 2010 to July 1, 2020.
- BassProShop, [www.bassproshop.com](http://www.bassproshop.com)
- Academy Sports, [www.academysports.com](http://www.academysports.com)
- Walmart, [www.walmart.com](http://www.walmart.com)

### Section 3: Methodology (Include Assumptions and Attach Details)

The analysis was split into multiple components, each using a separate methodology. The first methodology was used to estimate the sales and use tax impact on ticket sales and memberships. This methodology relied on IBISWorld Industry Reports to estimate the amount of ticket and membership revenue generated by the qualified industries in Florida. Next, the analysis led to an estimate of the portion of annual ticket and membership revenue that will be purchased during the sales tax holiday. Underlying the analysis is an expectation that the tax holiday will shift ticket and membership sales from later periods into the qualified week. The analysis also assumed that a large majority of museum ticket sales (83%) are

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already tax exempt because these museums are operated by a 501(c)(3) (Florida Statute 212.04(2)(a), F.S.). Finally, the numbers were checked against sales tax collection data for Kind Code 59 for reasonableness.

Second, the estimates for retail sales for boating and water activities, camping supplies, fishing supplies, and partially for outdoor supplies used average annual expenditures by consumer unit by category from the Consumer Expenditures Survey for the United States and applied their respective shares of total expenditures to Florida average annual expenditures for calendar years 2017-2018. The expenditures were grown by Florida personal income growth to 2021. The estimate for outdoor supplies used IBISWorld reports for US market size for sunscreen, insect repellent, and sunglasses and assumed Florida's market for these items was proportional to Florida's share of the US population. Other sports equipment expenditures from the Consumer Expenditures Survey were used as an estimate for spending on water bottles, hydration packs, and binoculars.

Third, an analysis of "first \$xxx of the sales price of..." exemptions was developed. As described above, a sales tax impact with the above price points as caps was adopted by the REC on 4-16-2021. The subsequent analysis of "first \$xxx of the sales price of..." sales tax exemptions could not identify sources that indicated the distribution of quantity sold at each price point for the items subject to the sales tax exemption or the distribution. Instead, the analysis used price point counts for each item from a limited number of websites. The analysis assumes that the volume of sales equals one item sold at each price point and calculates a ratio of the number of items sold above the original price cap and below the price cap for each item. In reality, the volume of sales at the lower price points is likely to exceed the number of sales at the higher price points. The ratios are averaged across the items in each category. The initially adopted impact is assumed to be the "below the cap" impact and is increased by the percent implied for each category to allow for purchases of items "above the price cap." This estimates a proposed sales tax collections impact. This impact is then recalculated by grossing up to expenditures and constraining the new "above the cap" expenditures to the difference between total expenditures and the adopted expenditures in the 4-16-2021 REC. The original shares by category of the price point count are applied to the recalculated constrained "above the price cap" expenditures.

A behavioral factor, estimating the number of weeks that may be shifted into the exempted week is then applied. The behavioral factor accounts for the following dynamics. Since the savings from sales tax as capped to the "first of..." are relatively small relative to the purchase price of an item, especially for items "above the price caps," consumers may not be enticed enough to purchase the item during the sales tax holiday. In addition, the savings from sales tax may be minute relative to discounts on items that may be available at other (regular) times of the year. Furthermore, the recreation items on the list are discretionary in the full sense of the word – there is no particular reason for consumers to purchase any of the items more so during this week than they would without the sales tax holiday, unlike a Back-to-School holiday or Disaster Preparedness holiday when necessities can be purchased tax-exempt. Floridians have been taking advantage of the outdoors during the pandemic for the past year more so than usual due to avoidance or unavailability of indoor recreation. As a result, some purchases of recreational outdoors equipment might have been pulled into 2020 from 2021 or even beyond. To account for the above dynamics, a behavioral factor is applied to the incremental impact to produce a low, middle, and high.

Finally, the estimate for sales tax on State Park entrance fees was based on FY 2018-19 annual pass and day pass fees (FY 2019-20 had atypical collections due to the pandemic) and assumptions made on the number of months' worth of annual passes and number of weeks' worth of single-day passes that would be sold during the tax exemption period.

The table below shows the estimated impacts.

**Estimated Sales Tax Exemptions (Millions of Dollars)**

EXEMPTION TYPE	HIGH	MIDDLE	LOW
Admissions	37.7	37.3	37.2
Retail sales	3.1	2.4	1.8
<b>Total</b>	<b>40.8</b>	<b>39.8</b>	<b>38.9</b>

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### Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(\$40.8)		(\$39.8)		(\$38.9)	
2022-23						
2023-24						
2024-25						
2025-26						

**List of affected Trust Funds:** Sales and Use Tax

**Section 5: Consensus Estimate (Adopted: 04/23/2021):** The Conference adopted the middle for movie theaters, state parks, fitness clubs and concerts and live sports. For museums the Conference adopted the middle for annual memberships and the low for day passes. For outdoor expenditures the Conference adopted the high.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(35.7)	0.0	(Insignificant)	0.0	(1.2)	0.0	(3.4)	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2023-24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2024-25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	(6.1)	0.0	(10.7)	0.0	(46.4)	0.0
2022-23	0.0	0.0	0.0	0.0	0.0	0.0
2023-24	0.0	0.0	0.0	0.0	0.0	0.0
2024-25	0.0	0.0	0.0	0.0	0.0	0.0
2025-26	0.0	0.0	0.0	0.0	0.0	0.0

**Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)  
1 week, July 1 - 7, 2021**

**Summary**

**Estimated Sales Tax Exemptions (Millions of Dollars)**

EXEMPTION TYPE	HIGH	MIDDLE	LOW	adopted
Admissions	37.7	37.3	37.2	37.2
Retail sales	3.1	2.4	1.8	3.1
<b>Total</b>	<b>40.8</b>	<b>39.8</b>	<b>38.9</b>	<b>40.3</b>

	A	B	C	D	E	F	G	H	I	J	K	L		
1	Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)													
2	1 week, July 1 - 7, 2021													
3	ADMISSIONS													
4														
5														
6	Industry	Total Industry Revenue (2021)	US Ticket Revenue (Est.)	Florida Ticket Revenue (Est.)	Number of Weeks Worth of Movie Tickets Sold During the Tax-Exempt Period									
7	Movie Theaters in the US	\$6,256,000,000	\$3,960,048,000	\$194,042,352	Exempt Ticket Revenue: Expected Sales Tax Impact (6%):		2							
8							7,463,167							
9							447,790							
10														
11														
12		Total Industry Revenue (US)	US Membership Revenue (Est.)	Florida Membership Revenue (Est.)	Number of Months Worth of Gym Memberships Sold During the Tax-Exempt Period									
13	Gym, Health & Fitness Club:	\$33,971,000,000	\$23,100,280,000	\$1,409,117,080	Exempt Membership Revenue: Expected Sales Tax Impact (6%):		3							
14							352,279,270							
15							21,136,756							
16														
17														
18		Total Industry Revenue (US)	US Ticket Sales - Live Music (Est.)	Florida Ticket Revenue (Est.)	Number of Months Worth of Concert Tickets Sold During the Tax-Exempt Period									
19	Concert & Event Promotion	\$17,056,000,000	\$5,082,688,000	\$376,118,912	Exempt Ticket Revenue: Expected Sales Tax Impact (6%):		1.5							
20							47,014,864							
21							2,820,892							
22														
23														
24		Total Industry Revenue (US)	US Ticket Sales - Admission (Est.)	Florida Ticket Revenue (Est.)	Number of Months Worth of Sporting Event Tickets Sold During the Tax-Exempt Period									
25	Live Sports Industry	\$44,974,000,000	\$11,636,352,000	\$1,425,432,624	Exempt Ticket Revenue: Expected Sales Tax Impact (6%):		1.75							
26							207,875,591							
27							12,472,535							
28														
29														
30	Government	Total Individual and Family Annual Pass Revenue (FY18-19)	Total Daily Entrance Pass Revenue (FY18-19)					Number of Months Worth of Annual Passes Sold During the Tax-Exempt Period			Number of Weeks Worth of Single-Day Passes Sold During the Tax-Exempt Period			
31	Florida Parks	4,306,865	25,241,198					1		2				
32							358,905		970,815					
33	Source: State Park Trust Fund						21,534		58,249					
34														
35														
36	Museums	Total Industry Revenue (US)	For-Profit Museum Industry Revenue (US)	For-Profit Florida Membership Revenue (Est.)	For-Profit Florida Ticket Revenue (Est.)	Number of Months Worth of Membership Passes Sold During the Tax-Exempt Period			Number of Weeks Worth of Single-Day Passes Sold During the Tax-Exempt Period					
37						LOW	MIDDLE	HIGH	LOW	MIDDLE	HIGH			
38	Museum Industry	\$15,143,000,000	2,574,310,000	12,841,719	56,990,373	1	2	3	2	4	8			
39						Exempt Pass Revenue:			2,191,937 4,383,875 8,767,750					
40						Expected Sales Tax Impact (6%):			131,516 263,032 526,065					
41														
42														
43														
44	ANNUAL REVENUE (6 sectors)			\$3,504,091,123										
45	Implied Annual Sales Tax (6 Sectors)			\$210,245,467		Newly Exempt Share of KC 59								
46	CY 2019 Kind Code 59 Collections			\$1,069,466,632		19.7%								
47	CY 2020 Kind Code 59 Collections			\$620,787,408		33.9%								
48														
49														

	A	B	C	D	E	F	G	H	I	J	K	L
50	Total Sales Tax Impact		LOW	MIDDLE	HIGH	adopted						
51	FY2021-22		\$37,153,482	\$37,349,206	\$37,676,448		\$	37,217,690.22				
52	FY2022-23		\$0	\$0	\$0							
53	FY2023-24		\$0	\$0	\$0							
54	FY2025-26		\$0	\$0	\$0							
55	FY2026-27		\$0	\$0	\$0							
56	Implied Share of Annual Sale		17.7%	17.8%	17.9%							
57	Implied Share of CY 2019 KC		3.5%	3.5%	3.5%							
58	Implied Share of CY 2020 KC		6.0%	6.0%	6.1%							

	A	B	C	D	E	F	G	H	I	J						
3	Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)															
4	1 week, July 1 - 7, 2021															
5	SUMMARY															
6																
7	1. Impact under price caps proposed language version.															
8	Annual expenditures (millions of \$)		Annual Expenditures (\$)													
9	Boating and water activity supplies		\$	44.4												
10	Camping supplies		\$	227.9												
11	Fishing supplies		\$	293.0												
12	General outdoor supplies		\$	262.2												
13	Florida Expenditures		\$	827.6												
14																
15	% of Category that falls below price cap		% of Category that falls below price cap													
16				Low	Middle	High	Adopted									
17	Boating and water activity supplies		\$	44.4	25%	40%	50%	25%								
18	Camping supplies		\$	227.9	30%	40%	50%	30%								
19	Fishing supplies		\$	293.0	25%	30%	60%	25%								
20	General outdoor supplies		\$	262.2	30%	60%	70%	30%								
21	Florida Expenditures		\$	827.6												
22																
23	Annual expenditures (millions of \$)															
24	Boating and water activity supplies		\$	44.4	Low	Middle	High	Adopted								
25	Camping supplies		\$	227.9	11.11	17.77	22.22	11.11								
26	Fishing supplies		\$	293.0	68.38	91.18	113.97	68.38								
27	General outdoor supplies		\$	262.2	73.26	87.91	175.82	73.26								
28	Florida Expenditures		\$	827.6	78.66	157.32	183.54	78.66								
29			\$	827.6	\$	231.4	\$	354.2	\$	495.5	\$	231.4				
30																
31	Weekly expenditures (millions of \$)															
32			Weekly Expenditures													
33	Boating and water activity supplies		\$	0.9	Low	Middle	High	Adopted								
34	Camping supplies		\$	4.4	\$	0.21	\$	0.34	\$	0.43	\$	0.21				
35	Fishing supplies		\$	5.6	\$	1.32	\$	1.75	\$	2.19	\$	1.32				
36	General outdoor supplies		\$	5.0	\$	1.41	\$	1.69	\$	3.38	\$	1.41				
37	Florida Expenditures		\$	15.9	\$	4.5	\$	6.8	\$	9.5	\$	4.5				
38																
39																
40	Spending Behavior		July 2021 Purchases													
41			# weeks													
42	Boating and water activity supplies		\$	0.4	\$	1.4	\$	3.4	\$	0.9	\$	0.1				
43	Camping supplies		\$	2.6	\$	7.0	\$	17.5	\$	5.3	\$	0.3				
44	Fishing supplies		\$	2.8	\$	6.8	\$	27.0	\$	5.6	\$	0.3				
45	General outdoor supplies		\$	3.0	\$	12.1	\$	28.2	\$	6.1	\$	0.4				
46	Florida Expenditures		\$	8.9	\$	27.2	\$	76.2	\$	17.8	\$	1.1				
47																
48																
49	Adopted at REC, 4-16-2021		Sales Tax \$ 0.5 \$ 1.6 \$ 4.6 \$ 1.1													
50																
51	2. Incremental impact with "first \$xxx of sales price" proposed language version.															
52	"FIRST of" PRICE Incremental Impact		July 2021 POTENTIAL Sales Tax	As Calculated Sales Tax	% of Total	Original Annual Expenditures	Incremental "above the cap" Annual Expenditures	Incremental "above the cap" Annual Expenditures, Constrained by Remainder	Annual Sales Tax (6%)	Weekly Sales Tax (6%)	Adopted					
53	Boating and water activity supplies		\$	1.1	2%	\$	44.4	\$	33.33	\$	10.4	\$	0.62	\$	0.01	
54	Camping supplies		\$	23.4	38%	\$	227.9	\$	159.56	\$	227.2	\$	13.63	\$	0.26	
55	Fishing supplies		\$	12.1	20%	\$	293.0	\$	219.77	\$	117.1	\$	7.03	\$	0.14	
56	General outdoor supplies		\$	24.9	41%	\$	262.2	\$	183.54	\$	241.6	\$	14.49	\$	0.28	
57	Incremental Sales Tax		\$	61.5		\$	827.6	\$	596.2	\$	596.2	\$	35.77	\$	0.69	
58																
59																
60			Sales Tax at 6%													
61	Behavioral Factor		# weeks													
62	(Sales tax savings versus Item on Sale)		Sales Tax	\$	0.69	\$	1.38	\$	2.06	\$	2.06					
63	(Sales tax savings as % of item price)															
64	(Discretionary purchase items versus Back-to-School or Hurricane)															
65																
66	3. Total impact from # 1 and # 2 above.															
67																
68	Total Sales Tax at 6%		\$	1.8	\$	2.4	\$	3.1	\$	3.1						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)															
2	1 week, July 1 - 7, 2021															
3	Outdoor items															
4																
5	Florida share of US population															
6	July 1, 2020 Population															
7	United States		329,484,123													
8	Florida		21,733,312													
9	Florida's share of US total		6.6%													
10	Plus adjustment for FTE visitors		7.1%													
11																
12	Source: US Census Bureau, Annual Estimates of the Resident Population for the United States, Regions, States, and the District of Columbia: April 1, 2010 to July 1, 2020															
13																
14	FL population growth, FY ending, FDEC															
15	2018		2019	2020	2021											
16	1.7		1.8	1.8	1.6											
17																
18	Insect repellent															
19	United States		2020	2021												
20	Domestic demand (\$)		326,000,000	331,245,205												
21	Source: IBISWorld Reports, US INDUSTRY (SPECIALIZED) REPORT OD4948, Insect Repellent Manufacturing, Constant buzz: Eco-conscious, natural products will be the industry's saving grace going forward, August 2020.															
22																
23			2021													
24	Florida insect repellent demand		23,531,844.26													
25																
26																
27	Sunscreen															
28	United States		2021													
29	Domestic demand (\$)		513,600,000													
30																
31	Source: IBISWorld, US INDUSTRY (SPECIALIZED) REPORT OD4244, Sunscreen Manufacturing Sunny outlook: A return to outdoor gatherings and activities will drive demand for sunscreen, March 2021.															
32																
33	Florida sunscreen demand		36,486,431													
34																
35																
36	Sunglasses stores															
37	United States		2021													
38	Domestic demand (\$)		1,897,000,000													
39	Source: IBISWorld, US INDUSTRY (SPECIALIZED) REPORT OD4229, Sunglasses Stores, Bright lights: Industry revenue is expected to grow as the economy rebounds from the pandemic, February 2021.															
40																
41			2021													
42	Florida sunglass store revenues		134,763,939													
43																
44			2021													
45	Florida - Other sports equipment		67,415,296													
46	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2019.															
47																
48			2021													
49	Florida total outdoor sales		262,197,510													



	A	B	C	D	E	F	G	H	I	J	K
1	<b>Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)</b>										
2	<b>1 week, July 1 - 7, 2021</b>										
3	<b>Camping, boating, fishing, water sports, and other sports equipment</b>										
4											
5	<b>Consumer Expenditures by Category</b>						Estimates				
6		2019	2019	CYs 2017-18			FL population growth, FY ending				
7											
8		United States	South	Florida	FTE Visitors (converted to CUs)		2018	2019	2020	2021	
9	Number of Consumer Units	132,242,000	50,977,000	8,831,200	697,260		1.7	1.8	1.8	1.6	
10	Average number in consumer unit:	2.5	2.4	2.4		FL Pers. Income gr	7.2	5.3	5.1	4.9	
11	Income after taxes per Consumer Unit (\$)	71,487	68,669	66,955							
12	Average annual expenditures per Consumer Unit (\$)	63,036	58,622	53,892							
13											
14	Average annual expenditures per Consumer Unit (Household)										
15											
16	<b>Camping equipment</b>	18.17	20.93	19.24		183,339,695	196,460,897	206,871,840	217,386,256	227,948,651	
17	% of average annual expenditures	0.03%	0.04%	0.04%							
18											
19	<b>Hunting and fishing equipment</b>	37.64	55.8	51.30		488,789,057	523,770,571	551,526,454	579,558,199	607,717,856	
20	% of average annual expenditures	0.06%	0.10%	0.10%							
21	Fishing only (share from FW survey)					235,682,878.52	252,550,163	265,933,413	279,449,678	293,027,619	
22											
23											
24	<b>Water sports equipment</b>	8.59	4.08	3.75		35,739,415	38,297,203	40,326,665	42,376,298	44,435,284	
25	% of average annual expenditures	0.01%	0.01%	0.01%							
26											
27											
28	<b>Other sports equipment</b>	6.86	6.19	5.69		54,222,299	58,102,864	61,181,877	64,291,492	67,415,296	
29	% of average annual expenditures	0.01%	0.01%	0.01%							
30											
31	Source: US Bureau of Labor Statistics, Table 1800. Region of residence: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2019.										
32											
33	<b>ALTERNATIVE</b>										
34	Camping equipment					183,339,695	196,460,897	206,871,840	217,386,256	227,948,651	
35											
36	Hunting and fishing equipment					235,682,879	252,550,163	265,933,413	279,449,678	293,027,619	
37											
38	Water sports equipment					35,739,415	38,297,203	40,326,665	42,376,298	44,435,284	
39											
40	Other sports equipment					54,222,299	58,102,864	61,181,877	64,291,492	67,415,296	

**Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)  
1 week, July 1 - 7, 2021**

**Count of Price Points by Item**

Store	Category	Item	Price range	Quantity	Counts below limit	Counts above limit	Ratio ABOVE TO BELOW	Average	Adopted Sales tax impact	INCREMENTAL proposed impact	New TOTAL proposed impact
walmart.com	Boating and water activity st	Coolers only	< or = \$75	81	97	78	0.80	1.19	0.90	1.07	1.97
walmart.com	Boating and water activity st	Coolers only	'\$75 - \$100	12							
walmart.com	Boating and water activity st	Coolers only	'\$100 - \$200	35							
walmart.com	Boating and water activity st	Coolers only	\$200 - \$300	4							
walmart.com	Boating and water activity st	Coolers only	\$300 - \$400	2							
walmart.com	Boating and water activity st	Coolers only	\$400 - \$500	0							
BassProShop	Boating and water activity st	Coolers only	< or = \$75	16	55	47	0.85				
BassProShop	Boating and water activity st	Coolers only	'\$75 - \$100	3							
BassProShop	Boating and water activity st	Coolers only	'\$100 - \$200	11							
BassProShop	Boating and water activity st	Coolers only	\$200 - \$300	11							
BassProShop	Boating and water activity st	Coolers only	\$300 - \$400	6							
BassProShop	Boating and water activity st	Coolers only	\$400 - \$500	2							
BassProShop	Boating and water activity st	Life jackets only	< or = \$75	39							
BassProShop	Boating and water activity st	Life jackets only	'\$75 - \$100	5							
BassProShop	Boating and water activity st	Life jackets only	'\$100 - \$200	7							
BassProShop	Boating and water activity st	Life jackets only	\$200 - \$300	2							
BassProShop	Boating and water activity st	Safety flares	< or = \$50	6	6	3	0.50				
BassProShop	Boating and water activity st	Safety flares	\$50 - \$75	1							
BassProShop	Boating and water activity st	Safety flares	'\$75 - \$100	1							
BassProShop	Boating and water activity st	Safety flares	'\$100 - \$200	1							
BassProShop	Boating and water activity st	Goggles	< or = \$25	17	27	24	0.89				
BassProShop	Boating and water activity st	Goggles	> \$25	16							
BassProShop	Boating and water activity st	Snorkel	< or = \$25	10							
BassProShop	Boating and water activity st	Snorkel	\$25 - \$50	6							
BassProShop	Boating and water activity st	Snorkel	>\$50	2							
BassProShop	Boating and water activity st	Inflatable tube	'< or = \$150	9	9	26	2.89				
BassProShop	Boating and water activity st	Inflatable tube	> \$150	26							

Store	Category	Item	Price range	Quantity	Counts below limit	Counts above limit	Ratio ABOVE TO BELOW	Average	Adopted Sales tax impact	INCREMENTAL proposed impact	New TOTAL proposed impact
BassProShop	Camping supplies	Tents	< or = \$100	13	13	58	4.46	4.42	5.30	23.43	28.73
BassProShop	Camping supplies	Tents	> \$100	58							
BassProShop	Camping supplies	Sleeping bags	< or = \$50	11	11	79	7.18				
BassProShop	Camping supplies	Sleeping bags	> \$50	79							
BassProShop	Camping supplies	Camp stove	< or = \$50	5	5	36	7.20				
BassProShop	Camping supplies	Camp stove	> \$50	36							
BassProShop	Camping supplies	Camping chairs	< or = \$50	19	19	24	1.26				
BassProShop	Camping supplies	Camping chairs	> \$50	24							
BassProShop	Camping supplies	Camping lantern & flash	< or = \$30	46	46	92	2.00				
BassProShop	Camping supplies	Camping lantern & flash	> \$30	92							
BassProShop	Fishing supplies	Rods	< or = \$75	175	175	352	2.01	2.16	5.60	12.08	17.68
BassProShop	Fishing supplies	Rods	> \$75	352							
BassProShop	Fishing supplies	Reels	< or = \$75	70	70	168	2.40				
BassProShop	Fishing supplies	Reels	> \$75	168							
BassProShop	Fishing supplies	Fishing tackle	< or = \$5	949	949	1955	2.06				
BassProShop	Fishing supplies	Fishing tackle	\$5 - \$10	1181							
BassProShop	Fishing supplies	Fishing tackle	\$10 - \$100	757							
BassProShop	Fishing supplies	Fishing tackle	> \$100	17							

Store	Category	Item	Price range	Quantity	Counts below limit	Counts above limit	Ratio ABOVE TO BELOW	Average	Adopted Sales tax impact	INCREMENTAL proposed impact	New TOTAL proposed impact
walmart.com	General outdoor supplies	Sunscreen	< or = \$15	336	336	82	0.24	4.08	6.10	24.92	31.02
walmart.com	General outdoor supplies	Sunscreen	\$15 - \$25	47							
walmart.com	General outdoor supplies	Sunscreen	\$25 - \$50	25							
walmart.com	General outdoor supplies	Sunscreen	\$50 +	10							
walmart.com	General outdoor supplies	Insect repellant	< or = \$15	147	147	83	0.56				
walmart.com	General outdoor supplies	Insect repellant	\$15 - \$25	48							
walmart.com	General outdoor supplies	Insect repellant	\$25 - \$50	27							
walmart.com	General outdoor supplies	Insect repellant	\$50 +	8							
walmart.com	General outdoor supplies	Sunglasses	< or = \$75	1000	1000	98	0.10				
walmart.com	General outdoor supplies	Sunglasses	\$75 - \$150	50							
walmart.com	General outdoor supplies	Sunglasses	\$150 +	48							
BassProShop	General outdoor supplies	Sunglasses - specialty	< or = \$75	41	41	464	11.32				
BassProShop	General outdoor supplies	Sunglasses - specialty	\$75 - \$150	113							
BassProShop	General outdoor supplies	Sunglasses - specialty	\$150 +	351							
BassProShop	General outdoor supplies	Binoculars	< or = \$75	7	7	55	7.86				
BassProShop	General outdoor supplies	Binoculars	> \$75	55							
walmart.com	General outdoor supplies	Water bottles	< or = \$30	389	389	53	0.14				
walmart.com	General outdoor supplies	Water bottles	> \$30 +	53							
walmart.com	General outdoor supplies	Hydration pack	< or = \$30	5	8	67	8.38				
walmart.com	General outdoor supplies	Hydration pack	> \$30 +	7							
academysports.	General outdoor supplies	Hydration pack	< or = \$30	3							
academysports.	General outdoor supplies	Hydration pack	> \$30 +	60							
Total sales tax collections (6%)									17.9	61.5	79.4

	A	B	C	D	E
1	<b>Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)</b>				
2	<b>1 week, July 1 - 7, 2021</b>				
3					
4	<b>RETAIL PRICES</b>				
5					
6	Item	Low	High	Kids	Source
7	life jackets having a sales price of \$75 or less	14.99	259.99	29.99	BassProShop.com
8	coolers having a sales price of \$75 or less	17.47	247.99		Walmart.com
9	safety flares having a sales price of \$50 or less	16.99	110.99		BassProShop.com
10	recreational inflatable water tubes or floats capable of being towed having a sales price of \$150 or less	14.99	569.99	7.99	BassProShop.com
11	snorkels, goggles, and swimming masks having a sales price of \$25 or less	12.99	69.99	12.99	BassProShop.com
12	tents having a sales price of \$100 or less	29.99	899.99	29.99	BassProShop.com
13	sleeping bags, portable hammocks, and camping stoves having a sales price of \$50 or less	19.99	399.99	29.99	BassProShop.com
14	collapsible camping chairs having a sales price of \$40 or less	19.99	124.99	14.99	BassProShop.com
15	and camping lanterns and flashlights having a sales price of \$30 or less	9.99	199.99		BassProShop.com
16	rods having a sales price of \$75 or less per item if sold individually, or a sales price of \$150 or less if sold as a set	14.99	579.99	14.99	BassProShop.com
17	reels having a sales price of \$75 or less per item if sold individually, or a sales price of \$150 or less if sold as a set	12.99	999.99		BassProShop.com
18	bait or fishing tackle having a sales price of \$5 or less per item if sold individually, or \$10 or less if multiple items	1.59	73.99		BassProShop.com
19	sunscreen or insect repellant having a sales price of \$15 or less	3.98	34.24	9.97	Walmart.com
20	sunglasses and binoculars having a sales price of \$75 or less	5.46	203	9.99	Walmart.com
21	binoculars having a sales price of \$75 or less	19.99	3549	12.99	BassProShop.com
22	water bottles having a sales price of \$30 or less	9.99	59.99		BassProShop.com
23	hydration packs having a sales price of \$50 or less	24.99	306	50	BassProShop.com

**Proposed Language - Recreation Sales Tax Holiday - Retail Sales Tax Exemption (First \$xxx of Sales Price of)  
1 week, July 1 - 7, 2021**

**ITEM DESCRIPTION**

Expenditure Type	Description
1 Boating and water activity supplies	<ul style="list-style-type: none"> <li>• life jackets and coolers having a sales price of \$75 or less</li> <li>• safety flares having a sales price of \$50 or less</li> <li>• recreational inflatable water tubes or floats capable of being towed having a sales price of \$150 or less</li> <li>• snorkels, goggles, and swimming masks having a sales price of \$25 or less</li> </ul>
2 Camping supplies	<ul style="list-style-type: none"> <li>• tents having a sales price of \$100 or less</li> <li>• sleeping bags, portable hammocks, and camping stoves having a sales price of \$50 or less</li> <li>• collapsible camping chairs having a sales price of \$40 or less</li> <li>• and camping lanterns and flashlights having a sales price of \$30 or less</li> </ul>
3 Fishing supplies	<ul style="list-style-type: none"> <li>• rods and reels having a sales price of \$75 or less per item if sold individually, or a sales price of \$150 or less if sold as a set</li> <li>• bait or fishing tackle having a sales price of \$5 or less per item if sold individually, or \$10 or less if multiple items are sold together.</li> <li>• <b><i>the term does not include supplies used for commercial fishing purposes</i></b></li> </ul>
4 General outdoor supplies	<ul style="list-style-type: none"> <li>• sunscreen or insect repellant having a sales price of \$15 or less</li> <li>• sunglasses and binoculars having a sales price of \$75 or less</li> <li>• water bottles having a sales price of \$30 or less</li> <li>• hydration packs having a sales price of \$50 or less</li> </ul>

Expenditure Type	Description
Boating and water activity supplies	<ul style="list-style-type: none"> <li>• life jackets and coolers (first \$75 of the sales price)</li> <li>• safety flares (first \$50 of the sales price)</li> <li>• recreational inflatable water tubes or floats capable of being towed (first \$150 of the sales price)</li> <li>• snorkels, goggles, and swimming masks (first \$25 of the sales price)</li> </ul>
Camping supplies	<ul style="list-style-type: none"> <li>• tents (first \$100 of the sales price)</li> <li>• sleeping bags, portable hammocks, and camping stoves (first \$50 of the sales price)</li> <li>• collapsible camping chairs (first \$40 of the sales price)</li> <li>• and camping lanterns and flashlights (first \$30 of the sales price)</li> </ul>
Fishing supplies	<ul style="list-style-type: none"> <li>• rods and reels (first \$75 of the sales price if sold individually or first \$150 of the sales price if sold as a set)</li> <li>• bait or fishing tackle (first \$5 of the sales price if sold individually or first \$10 of the sales price if sold as a set)</li> </ul>
General outdoor supplies	<ul style="list-style-type: none"> <li>• sunscreen or insect repellent (first \$15 of the sales price)</li> <li>• sunglasses and binoculars (first \$75 of the sales price)</li> <li>• water bottles (first \$30 of the sales price)</li> <li>• hydration packs (first \$50 of the sales price)</li> </ul>