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**Senator George S. LeMieux**  
Chairman of the Board of Trustees

**Dominic M. Calabro**  
President & Chief Executive Officer

**Comments to the Honorable Ed Hooper, Chair, and members of the  
Senate Committee on Commerce and Tourism regarding  
SB 500 - Back to School Sales Tax Holiday**

My name is Dominic M. Calabro and I am President and CEO of Florida TaxWatch, an independent, nonpartisan, nonprofit, taxpayer research institute & government watchdog which, for over 40 years, has worked hard to improve the effectiveness, efficiency, and accountability of Florida government and promote a fair and equitable system of taxation.

Few legislative decisions have been as popular as Florida's sales tax holidays. They have become more than just a tax break. They are a traditional event that neighbors talk about and businesses promote. This tax break generates excitement among taxpayers while stimulating business activity with increased advertising and competition.

Sales tax holidays provide a unique chance for taxpayers to choose whether to take advantage of a tax break. There are few tax breaks that resonate more with Floridians while providing a brief lesson in how we pay our taxes. Most tax cuts are not as visible and many are not even noticed by taxpayers, but the sales tax holiday provides savings that Floridians actually consider and discuss. They are teachable moments about how the sales tax affects us in our everyday purchases.

The holidays can help retailers during slower sales periods. While any economic benefits from sales tax holidays are certainly welcome, the main point of tax holidays is to give something back to taxpayers, rewarding them for funding the operation of government with their hard-earned income. For families and retailers impacted by the pandemic, the savings and boost in sales provided by the Back to School Sales Tax Holiday will be especially welcome.

Florida's 28 tax holidays since 1998 (Back to School and others) have saved taxpayers more than \$800 million. Tax holidays are popular with citizens, important for the state's retailers and beneficial to the state. Whenever feasible, the Legislature should continue to offer Back to School Sales Tax Holidays. They are a visible, tangible way of giving money back to taxpayers.

We look forward to working with you and your colleagues on this issue and others concerning taxation and strengthening Florida's economy.