



## Tax Information Publication

# TIP

No: 15A01-10

Date Issued:  
June 25, 2015

### Exemption for Farm Trailers Weighing 12,000 Pounds or Less

**Effective July 1, 2015**, sales tax may not be imposed on that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another. The exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption does not apply to the lease or rental of a trailer. The exemption will apply whether or not the trailer is licensed under Chapter 320, Florida Statutes (F.S.), for highway use.

**Example:** Farmer purchases a cattle trailer weighing less than 12,000 pounds for a purchase price of \$26,000.00 for exclusive use in agricultural production or to transport cattle from his or her farm to a place where the cattle are sold. Sales tax will be imposed only on the purchase price that exceeds \$20,000.00, which in this example is \$6,000.00.

The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section (s.) 212.08(3), F.S.

A suggested exemption certificate is attached.

**References:** Section 14, Chapter 2015-221, Laws of Florida; Section 212.08(3), Florida Statutes

#### For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**EXEMPTION CERTIFICATE  
FARM TRAILERS WEIGHING 12,000 POUNDS OR LESS**

This is to certify that the trailer described below, purchased on or after \_\_\_\_\_  
(date) from \_\_\_\_\_ (Selling Dealer's Business Name) is  
purchased by a farmer for exclusive use in agricultural production or to transport farm  
products from his or her farm to the place where the farmer transfers ownership of the  
farm products to another.

DESCRIPTION OF TRAILER INCLUDING WEIGHT:

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**Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax.**

I understand that if I use the equipment for any purpose other than the one stated, I must  
pay tax on the initial \$20,000 of the purchase price of the trailer directly to the Department  
of Revenue. I understand that if I fraudulently issue this certificate to evade the payment  
of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax  
and may be subject to conviction of a third-degree felony.

The exemption specified by the purchaser may be verified by calling 800-352-3671.

Purchaser's Name:

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Purchaser's Address:

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Name and Title of Purchaser's Authorized Representative:

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By: \_\_\_\_\_  
(Signature of Purchaser or Authorized Representative)

Date: \_\_\_\_\_



## Tax Information Publication

# TIP

No: 15A01-09

Date Issued:  
June 30, 2015

### **Aquaculture Products Added to Definition of “Livestock,” Now Qualify for Feed Exemption**

Effective July 1, 2015, the definition of “livestock” contained in Section (s.) 212.02(29), Florida Statutes (F.S.), has been expanded to include aquaculture products. Feed for livestock is exempt from sales and use tax under s. 212.08(7)(d), F.S.

To qualify as livestock for purposes of this exemption, the aquaculture species must be defined in s. 597.0015, F.S., and identified by the Department of Agriculture and Consumer Services pursuant to s. 597.003, F.S. Aquaculture products are defined as “aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions.” Examples of aquaculture products which could qualify as livestock under the revised definition include, but are not limited to: fresh, brackish, and saltwater fish; shrimp; stone, mud, and swimming crabs; mollusks including conchs, mussels, oysters, and scallops; and reptiles including turtles, alligators, and crocodiles.

To document a tax-exempt purchase of livestock feed, the Department suggests that a purchaser provide the selling dealer with a signed copy of the suggested exemption certificate provided in this Tax Information Publication. Alternatively, the purchaser may provide a copy of their Aquaculture Certification from the Florida Department of Agriculture and Consumer Services if they are purchasing livestock feed for aquaculture products.

**References: Section 11, Chapter 2015-221, Laws of Florida; Sections 212.02 and 212.08(7)(d), Florida Statutes**

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For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE  
FOR PURCHASE OF LIVESTOCK FEED**

I certify that I purchased livestock feed for \_\_\_\_\_ (type of livestock) from \_\_\_\_\_ (Selling Dealer's Business Name) in accordance with s. 212.08(7)(d) and s. 212.02(29), F.S., and affirm as follows:

I understand that if I use the feed for a species that is not a species defined as "livestock" in s. 212.02(29), F.S., then I must pay tax on the purchase price of the feed directly to the Department of Revenue. I further understand that aquaculture products include only those species defined in s. 597.0015, F.S., and identified by the Department of Agriculture and Consumer Services pursuant to s. 597.003, F.S.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony.

The exemption specified by the purchaser may be verified by calling 800-352-3671.

Purchaser's Name:

\_\_\_\_\_

Purchaser's Address:

\_\_\_\_\_

Name and Title of Purchaser's Authorized Representative (if applicable):

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_  
(Signature of Purchaser or Authorized Representative)

Title: \_\_\_\_\_  
(Only if purchased by an authorized representative of a business entity)

Date: \_\_\_\_\_



## Tax Information Publication

# TIP

No: 15A01-11

Date Issued:  
June 25, 2015

### **Qualifying Power Farm Equipment Exemption Expanded to Include Replacement Parts, Accessories, Repairs, and Power Farm Equipment Used Through the Storage Phase of Production**

**Effective July 1, 2015**, the sale, rental, lease, use, consumption, repair, and storage for use in Florida of power farm equipment or irrigation equipment, including replacement parts and accessories for power farm equipment or irrigation equipment are exempt from sales tax. The exemption includes power farm equipment used in the storage of raw products on a farm.

Examples of qualifying "power farm equipment" include, but are not limited to: augers, combines, conveyors, disks, dozers, feeding systems, forklifts, generators, harrows, hay balers, irrigation motors, mowers, plows, power units, pumps, refrigeration equipment, skidders, and tractors.

Examples of qualifying parts and accessories include, but are not limited to: tires, batteries, radios, global positioning systems, replacement parts, blades, disks, hoses, pumps, sprinkler heads, conveyor belts, lubricants, and gauges.

In order for the exemption to apply, the power farm equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by agricultural industries included in Section (s.) 570.02(1), Florida Statutes (F.S.), or for fire prevention and suppression work with respect to such crops or products.

The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under s. 212.08(3), F.S.

A suggested exemption certificate is attached.

**References: Section 14, Chapter 2015-221, Laws of Florida; Section 212.08(3), Florida Statutes**

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For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**EXEMPTION CERTIFICATE  
CERTAIN POWER FARM EQUIPMENT, REPAIRS, PARTS, OR ACCESSORIES**

This is to certify that the power farm equipment, repairs, parts, or accessories described below, purchased or repaired on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name) is purchased, repaired, leased, licensed, or rented for the following purpose:

- ( ) Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S.

POWER FARM EQUIPMENT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that if I use the equipment for any purpose other than the ones stated above, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony.

The exemption specified by the purchaser may be verified by calling 800-352-3671.

Purchaser's Name: \_\_\_\_\_

Purchaser's Address: \_\_\_\_\_

Name and Title of Purchaser's Authorized Representative:  
\_\_\_\_\_

By: \_\_\_\_\_  
(Signature of Purchaser or Authorized Representative)

Date: \_\_\_\_\_

## Electricity Used for Agricultural Purposes

Electricity used for the production or processing of farm products on a farm is exempt from sales tax. Previously, the exemption was limited to electricity used "directly and exclusively" for the production or processing of agricultural farm products on a farm.

The exemption was expanded and now applies to electricity used for indirect purposes in the production or processing of farm products on a farm. Indirect use includes electricity used to: supply power to facilities located on a farm used to repair farm equipment, supply power to administrative offices located on the farm, and supply power for restroom facilities located on a farm. Each of the examples listed must have some connection with producing and processing farm products on a farm.

Examples of qualifying production equipment include irrigation pumps, milking machines, potting equipment, feeding systems, aerators, and computerized monitoring equipment. Examples of processing equipment include conveyors, chillers, freezers, packaging equipment, and computerized processing equipment.

The exemption only applies if the electricity is separately metered from any electricity used for non-production or non-processing purposes such as in a retail facility or other non-exempt use. If the electricity is centrally metered and the electricity is used for both tax-exempt and taxable purposes, the purchase of the electricity is taxable.

For purposes of this exemption, the following terms are defined:

**Farmer** means a person who is directly engaged in the business of producing crops, livestock, or other agricultural commodities. The term includes, but is not limited to, horse breeders, nurserymen, dairy farmers, poultry farmers, cattle ranchers, apiarists, and persons raising fish. (Section 212.02(28), Florida Statutes)

**Agricultural production** means the production of plants and animals useful to humans, including the preparation, planting, cultivating, or harvesting of these products or any other practices necessary to accomplish production through the harvest phase, and includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production. (Section 212.02(32), Florida Statutes)

**Processing** means the act of changing or converting the nature of a product after it has been harvested. (Rule 12A-1.087(2)(g), Florida Administrative Code)

Electricity that is separately metered and used to supply power to greenhouses, poultry houses, dairy barns, horse stables, and processing facilities located on a farm is also tax exempt.

To qualify for the exemption, the purchaser must furnish the utility provider with an exemption certificate stating that the electricity will be used for the production or processing of agricultural farm products on a farm. In instances where the utility provider accepts an exemption certificate in good faith, the Department will look

to the purchaser for any applicable tax, penalty, or interest due. A suggested format of an exemption certificate is attached.

**References: Section 1, Ch. 2007-56, L.O.F.**

**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE  
ELECTRICITY USED DIRECTLY OR INDIRECTLY IN  
PRODUCTION OR PROCESSING OF AGRICULTURAL PRODUCTS ON A FARM**

I certify that the electricity used on or after      (DATE)      from      (UTILITY COMPANY)      consumed through the following meter(s) will be used directly or indirectly in the production or processing of agricultural farm products on a farm and is exempt from sales tax pursuant to Section 212.08(5)(e)2., Florida Statutes.

I understand that if the electricity purchased does not qualify for exemption under Section 212.08(5)(e)2., Florida Statutes, then I must pay the tax on the purchase directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax, plus a mandatory penalty of 200% of the tax and will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

\_\_\_\_\_  
Purchaser's Name and Title      Purchaser's Address  
(Print or Type)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**FOR MORE INFORMATION**

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Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.





## Tax Information Publication

# TIP

No: 15A01-15

Date Issued:  
June 26, 2015

### Sales of Stakes Used to Support Plants During Agricultural Production

Effective July 1, 2015, the sale of stakes used by a farmer to support plants during agricultural production is exempt from sales tax.

The term "agricultural production" means the production of plants and animals useful to humans, including the preparation, planting, cultivating, and harvesting of these products or any other practices necessary to accomplish production of these products through the harvest phase, including storage of raw products on a farm. The term includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and all forms of farm products and farm production.

The exemption is not permitted unless the purchaser signs a certificate stating that the stakes are purchased to support plants during agricultural production.

A suggested exemption certificate is attached.

**Reference: Section 14, Chapter 2015-221, Laws of Florida**

#### For More Information

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For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**EXEMPTION CERTIFICATE**  
**STAKES USED TO SUPPORT PLANTS DURING AGRICULTURAL PRODUCTION**

This is to certify that the stakes purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name) are purchased by a farmer to support plants during agricultural production.

I understand that if I use the stakes for any purpose other than the one stated, then I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony.

The exemption specified by the purchaser may be verified by calling 800-352-3671.

Purchaser's Name: \_\_\_\_\_

Purchaser's Address: \_\_\_\_\_

Name and Title of Purchaser's Authorized Representative:

\_\_\_\_\_

By: \_\_\_\_\_  
(Signature of Purchaser or Authorized Representative)

Date: \_\_\_\_\_