

Sales Tax Exemptions

Are you saving all the money you could?

Recently we discovered that some of our members are not aware of all the state sales tax exemptions available to them. *We want to make sure our members are saving all the money they can!*

Your association is always at work for you, trying to find new ways to help you increase your bottom line. Over the past several years, one of the ways we have done that is by securing tax exemptions on the things you use the most.

Information about those exemptions can be found below, including links to the appropriate Tax Information Publications (aka TIP sheet). *(Scroll down to the section titled "Department of Revenue TIP Sheets.")*

There are three sales tax exemptions we feel would especially benefit our members:

1) Power Farm Equipment Including Parts, Accessories and Repairs

What qualifies?

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.

[Click here to learn more.](#)

2) Farm Trailers Weighing 12,000 Pounds or Less

What qualifies?

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.

[Click here to learn more.](#)

3) Industrial Machinery and Equipment

What qualifies?

Industrial machinery and equipment used at a fixed location in Florida by an eligible manufacturing business that will manufacture, process, compound, or produce for sale items of tangible personal property

Who qualifies?

Any business whose primary business activity at the location where the industrial machinery and equipment are located is within the industries classified under manufacturing NAICS (North American Industry Classification System) codes 31, 32, and 33.

Examples of types of manufacturing establishments represented by the applicable NAICS codes include, but are not limited to, food, apparel, wood, paper, printing, chemical, pharmaceutical, plastic, rubber, metal, transportation, and furniture.

What does "primary business activity" mean?

That activity which represents more than 50 percent of the activities conducted at the location where the industrial machinery and equipment are located.

[Click here to learn more.](#)

Sample exemption certificates are included in each link.