



Florida

**DEPARTMENT OF REVENUE**

## **Florida Farm Tax Exempt Agricultural Materials (TEAM) Card: Frequently Asked Questions for Farmers and Sellers**

### **QUESTIONS FOR FARMERS:**

#### **1. What is a TEAM Card?**

The Florida Farm Tax Exempt Agricultural Materials (TEAM) Card is a sales tax exemption card intended for use by qualified farmers to claim applicable sales tax exemptions provided in section 212.08, Florida Statutes, on items purchased for agricultural use. Farmers may present the plastic, wallet-size TEAM Card to selling dealers instead of preparing a paper exemption certificate for each purchase.

#### **2. Who is eligible for a TEAM Card?**

A farmer, as defined in section 212.02(28), Florida Statutes, whose property has been classified as agricultural pursuant to s. 193.461, F.S., or who has implemented agricultural best management practices adopted by the Florida Department of Agriculture and Consumer Services pursuant to section 403.067(7)12., F.S., on property the farmer owns or leases is eligible to apply for a TEAM Card.

#### **3. Can I still use paper exemption certificates?**

Yes. Farmers may continue to use paper exemption certificates to claim applicable exemptions. Rule 12A-1.087, Florida Administrative Code, includes suggested exemption certificates.

#### **4. How do I apply for a TEAM Card?**

A qualified farmer desiring to obtain a TEAM Card must complete an *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* (Form DR-1 TEAM). Qualified farmers may apply online or obtain a copy of Form DR-1 TEAM to apply by mail at [floridarevenue.com/forms](http://floridarevenue.com/forms), under the Sales and Use Tax category.

If an application is approved, the Department will notify the Florida Department of Agriculture and Consumer Services, and they will issue the TEAM Card to the farmer.

**5. My farm manager is also responsible for purchases. Can I request more than one card?**

Yes. The *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* (Form DR-1 TEAM) includes a section for applicant farmers to specify the number of cards requested (up to 10).

**6. When will the *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* (Form DR-1 TEAM) be available?**

The application (electronic and paper) became available January 1, 2024, at [floridarevenue.com/forms](http://floridarevenue.com/forms), under the Sales and Use Tax category.

**7. Is there an application or renewal fee for the TEAM Card?**

No, there is no charge for a TEAM Card.

**8. How long is a TEAM card good for?**

TEAM cards expire five years after the date of issuance. At the end of the five-year period, the Department of Revenue will use available information to determine whether the TEAM Card holder continues to qualify.

If the renewal is approved, the Department will notify the Florida Department of Agriculture and Consumer Services to issue a new TEAM Card to the farmer. If the Department is unable to determine eligibility for renewal, the Department will issue a request for documentation to the farmer.

**9. How can I check the status of my application?**

You can check the status of your application by calling Taxpayer Services at (850) 488-6800.

**10. My application was approved, but I have not received my TEAM Card. How can I find out if my card has been mailed?**

Email the Department of Agriculture and Consumer Services at [FarmTEAMCard@fdacs.gov](mailto:FarmTEAMCard@fdacs.gov).

**11. How do I replace a damaged, lost, or stolen TEAM card?**

Email the Department of Agriculture and Consumer Services at [FarmTEAMcard@fdacs.gov](mailto:FarmTEAMcard@fdacs.gov) and request a replacement card.

**12. My contact information has changed. What should I do?**

It is important to keep your information up to date. This helps ensure that you do not miss important communications from the Department. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

### 13. What items can farmers purchase tax-exempt?

Examples of qualifying items include:

- Irrigation parts, repairs, or accessories used in agricultural production of crops or products, as well as when used for fire prevention and suppression for crops or products.
- Power farm equipment parts, repairs, and accessories repairs used in agricultural production of crops or products, as well as when used for fire prevention and suppression for crops or products.
- Farm trailers used exclusively in agricultural production or for transporting farm products from the farm to point of distribution. (Only applicable when purchasing the trailer, not when leasing or renting.)
- Animal health products that are administered to, applied to, or consumed by livestock or poultry with the purpose to alleviate pain, cure or prevent sickness, disease, or suffering. These products include but are not limited to antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies.
- Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under section 193.461, Florida Statutes. Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as welded or barbed wire; hog or barbed wire fence rolls; lumber or steel for posts or rails; nails, screws, and hinges; and concrete consisting of premixed dry mortar or other components.
- Materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S. Materials used to construct or repair permanent or temporary cattle fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as fencing; lumber or steel for posts or rails; fence wire, panels, and gates; energizers and chargers; electric fence wire braid, tape, and rope; electric fence end strainers, earth stakes, and signs; ground rods; electric fence connector clamps, connection bolts, wire bolts, wire joiners; insulators; nails, screws, staples, hinges; and concrete consisting of premixed dry mortar or other components.

For additional information, review s. 212.08, F.S., and Rule 12A-1.087, Florida Administrative Code.

## **QUESTIONS FOR SELLERS:**

### **14. How do I document exempt sales to a customer who presents a TEAM Card?**

Dealers who make a tax-exempt sale to a qualified farmer who presents their TEAM Card are required to obtain and maintain one copy of the farmer's TEAM Card for purposes of documenting exempt sales to the farmer during the effective period of the card. A selling dealer who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the card.

Instead of obtaining a copy of the farmer's TEAM Card, a selling dealer may document the exempt sale by requesting a transaction authorization number, valid for a single transaction only, from the Department prior to or at the time of sale. Selling dealers may request a transaction authorization number by:

- using the Department's online Certificate Verification System at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or
- calling the Department's automated nationwide toll-free telephone verification system at (877) 357-3725.

Selling dealers who make sales to qualified farmers who are regular customers may request a vendor authorization number instead of maintaining a copy of a farmer's TEAM Card or obtaining a transaction authorization number. The vendor authorization number is a customer-specific number and is valid for purposes of documenting exempt sales during the effective period of the farmer's TEAM Card. Selling dealers may request a vendor authorization number using the Department's online Certificate Verification System at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates). (For more information, review Rule 12A-1.116, Florida Administrative Code, at [flrules.org](http://flrules.org).)

### **15. Can I check the validity of a TEAM Card?**

Yes, sellers can check the validity of a TEAM Card by using the Department's online Certificate Verification System at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates) or by calling the Department's automated nationwide toll-free telephone verification system at (877) 357-3725.

### **16. Can farmers who do not have a TEAM Card continue to provide an exemption certificate?**

Yes, farmers who do not qualify for a TEAM Card or do not wish to obtain a TEAM Card may continue to provide an exemption certificate to purchase items for agricultural purposes tax-exempt. The exemption certificate must contain the purchaser's name and address, the reason for which the use of the item qualifies for exemption, and the signature of the purchaser or an authorized representative of the purchaser. Suggested exemption certificates are provided in Rule 12A-1.087, Florida Administrative Code, available at [flrules.org](http://flrules.org).

## 17. What items can farmers purchase tax-exempt?

Examples of qualifying items include:

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- Power farm equipment parts, repairs, and accessories repairs used in agricultural production of crops or products, as well as when used for fire prevention and suppression for crops or products.
- Farm trailers used exclusively in agricultural production or for transporting farm products from the farm to point of distribution. (Only applicable when purchasing the trailer, not when leasing or renting.)
- Animal health products that are administered to, applied to, or consumed by livestock or poultry with the purpose to alleviate pain, cure or prevent sickness, disease, or suffering. These products include but are not limited to antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies.
- Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under section 193.461, Florida Statutes. Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as welded or barbed wire; hog or barbed wire fence rolls; lumber or steel for posts or rails; nails, screws, and hinges; and concrete consisting of premixed dry mortar or other components.
- Materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S. Materials used to construct or repair permanent or temporary cattle fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as fencing; lumber or steel for posts or rails; fence wire, panels, and gates; energizers and chargers; electric fence wire braid, tape, and rope; electric fence end strainers, earth stakes, and signs; ground rods; electric fence connector clamps, connection bolts, wire bolts, wire joiners; insulators; nails, screws, staples, hinges; and concrete consisting of premixed dry mortar or other components.

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