



Tax Information Publication

TIP

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College Textbook Exemption

Certain college textbooks are exempt from sales and use tax during the period from July 1, 2015 through June 30, 2016. To qualify for the exemption, each of the following conditions must be met:

- The textbook must be required or recommended for use in a course offered by a public postsecondary educational institution as described in Section (s.) 1000.04, Florida Statutes (F.S.), or a nonpublic postsecondary educational institution that is eligible to participate in a tuition assistance program authorized by s. 1009.89 or s. 1009.891, F.S.
- The purchaser must be a student at a qualifying school and must provide a physical or an electronic copy of the following to the vendor:
 - the student's school identification number, and
 - an applicable course syllabus or list of required and recommended textbooks and instructional materials that meet the criteria in s. 1004.085(3), F.S.
- The vendor must maintain proper documentation to identify the complete transaction or portion of the transaction that involves the sale of textbooks and/or instructional materials that are not subject to tax.

The textbook may be any required or recommended manual of instruction in any field of study.

The exemption includes instructional materials, which are defined for these purposes as any educational materials, in printed or digital format, that are required or recommended for you in a course in any field of study.

The exemption will apply whether a sale is made in person or via electronic means, as long as the requirements above are satisfied.

The exemption applies to the lease of textbooks, so long as the term of the lease is within the effective period of the exemption.

The tax exemption for college textbooks does not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), F.S., within a public lodging establishment as defined in s. 509.013(4), F.S., or within an airport as defined in s. 330.27(2), F.S.

Reference: Section 29, Chapter 2015-221, Laws of Florida

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 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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