Florida Department of Revenue
Office of Technical Assistance

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PLEASE NOTE:
Due to the extensiveness of Taxpayer's inquiry regarding the taxability of the various activities and items included in [redacted], the Department's determinations are addressed within the Law and Discussion section of the advisement.

October 28, 2025

[redacted]

Via Email: [redacted]

Re: Technical Assistance Advisement – TAA #: 25A-008
[redacted] ("Taxpayer" "[redacted] County Public Schools" "School Board")
Sales and Use Tax – Exemptions
Section(s) 212.02, 212.03, 212.031, 212.04, 212.05, 212.0515, 212.055, 212.07, 212.08 and 212.21, Florida Statutes - ("F.S.")
Rule(s) 12A-1.0011, 12A-1.0044, 12A-1.005, 12A-1.038, 12A-1.039, 12A-1.048, 12A-1.061, 12A-1.073 and 12A-1.070, Florida Administrative Code - ("F.A.C.")
BP #: [redacted]

Dear [redacted]:

This is in response to your letter dated, [redacted], requesting this Department's issuance of a Technical Assistance Advisement ("TAA") pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11 F.A.C, Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

FACTS AND REQUESTED ADVISEMENTS

Taxpayer's request provides in part that it is updating the district's guidance on sales and use tax as it pertains to Student Activities within [redacted] County Public Schools. The revised [redacted] will serve as the basis for tax compliance procedures across more than [redacted] locations and involve over [redacted] staff members managing [redacted] dollars in annual revenues.

Taxpayer requests a binding written determination under Chapter 12-11, F.A.C., on the tax treatment of the numerous activities and transactions outlined in the bulletin. Taxpayer claims this determination is

essential to ensure that [redacted] County Public Schools remain in full compliance with all applicable Florida sales and use tax laws and regulations.

In response to a [redacted], request for Exhibits 2 and 3, as referenced in the [redacted], on [redacted], Taxpayer advised that Exhibit 2 was removed as it was an internal document to ensure that the proper amounts were calculated for the remittance. It does not seem relevant but could be provided if it is required. Taxpayer also advised that Exhibit 3 is still being developed. Taxpayer is waiting to receive the information from the TAA request to ensure the proper information is included. Taxpayer attached an earlier draft that was adopted from the form currently used by the [redacted] County School Board.

Taxpayer is requesting a determination regarding the taxability of the following transactions included in [redacted].

TAX-EXEMPT ACTIVITIES AND ITEMS

It is Taxpayer's opinion that the following activities and items qualify for sales tax exemptions under Florida Sales and Use Tax Law, ensuring that school-related expenses remain compliant with state regulations.

- STUDENT PUBLICATIONS
- STUDENTS AND/OR FACULTY TALENT/ATHLETIC EVENTS
- TEXTBOOKS/WORKBOOKS
- SCHOOL LUNCHES
- VENDING MACHINES
- PROMOTION/PUBLIC RELATIONS; HOSPITALITY; SCHOOL ADVISORY COMMITTEES(SACS) EXPENDITURES
- CAPS AND GOWNS
- FLOWERS/MEMORIALS FOR STUDENT/STAFF
- INSTRUCTIONAL MATERIALS
- LANDSCAPING/SCHOOL IMPROVEMENT
- GRAD BASH
- UNIFORMS
- PRIZES, AWARDS, GIFTS
- HORTICULTURE
- CARNIVALS/CIRCUSES
- BANQUETS/ PROM/ HOMECOMING
- FIELD TRIPS
- OTHER
  - Sales of donated items at Bake Sales, Garage Sales, or Auctions
  - Cookie Dough Sales
  - Cake Sales
  - Car Washes
  - Coupon Books
  - School Discount Cards

TAXABLE ACTIVITIES AND ITEMS

It is Taxpayer's opinion that the following activities and items are subject to Sales and/or Use Tax.

- FACULTY/[redacted] ACCOUNTS[1]
- ADDITIONAL ITEMS SOLD SEPARATELY AT TICKETED EVENTS
- PARKING DECAL SALES
- HORTICULTURE SALES
- FACILITY RENTAL
- INSTRUMENT RENTAL
- FUNDRAISERS
- CLUB CLOTHING
- SALE OF ITEMS
- ADVERTISEMENTS
- PRODUCTION SHOPS
- ADULT CENTER TEXTBOOKS

In response to the request, the activities and items identified in the bulletin have been consolidated and categorized under the most applicable tax area as discussed below.

LAW, DISCUSSION AND DETERMINATION

Generally, Florida law provides for the imposition of sales tax upon retail sales[2] of tangible personal property[3] in this state. The tax is imposed on the sales price of each item or article of tangible personal property sold at retail, unless specifically exempt. *See* ss. 212.05(1)(a)1.a. and 212.21(2), F.S. The tax is due and payable at the rate of six percent (6%), plus any applicable surtaxes imposed under s. 212.055, F.S. Exempt from this general rule of taxability are sales for resale and sales made directly to exempt entities.

SALES FOR RESALE

Section 212.07(1)(b), F.S., and Rule 12A-1.039(1)(b), F.A.C., provide that a resale must be in strict compliance with the rules and regulations. A dealer that makes a sale for resale in Florida must document the exempt nature of the sale by retaining a copy of the purchaser's valid Florida Resale Certificate (Form DR-13) or by obtaining an authorization number provided telephonically or electronically by the Department of Revenue.

EXEMPTIONS

Several exemptions from the tax imposed by Chapter 212, F.S., are provided in s. 212.08(7), F.S., which states in part "… exemptions provided to an entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the

[1] "Faculty/[redacted] accounts are internal fund accounts that may be used for staff appreciation/recognition as opposed to student activities. They are typically funded by donations or contributions from staff. …" [redacted].

[2] Section 212.02(14)(a), F.S., defines the term "retail sale" or a "sale at retail" as a sale of tangible personal property to a consumer for any purpose other than for resale.

[3] Section 212.02(19), F.S., defines "tangible personal property" as "personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses …."

department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax."

Section 212.08(7)(o), F.S., provides an exemption from sales and use tax for sales or leases to state tax-supported schools.[4]

Section 212.08(7)(p)1., F.S., provides an exemption from sales and use tax for sales or leases to organizations determined by the Internal Revenue Service to be currently exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986, as amended, if such leases or purchases are used in carrying on their customary nonprofit activities.[5]

Section 212.08(7)(ll), F.S. and Rule 12A-1.0011(3)(c)1., F.A.C., provide an exemption from sales and use tax for sales or leases to schools having grades K through 12, parent-teacher organizations (PTOs) and parent-teacher associations (PTAs) whose primary purpose is to raise funds for and that are associated with schools having grades K through 12. However, PTOs or PTAs and schools having grades K through 12, may pay tax to their suppliers on the cost price of school materials and supplies purchased, rented, or leased for resale or rental to students in grades K through 12, of items sold for fundraising purposes, such as candy, photographs, greeting cards, wrapping paper, and similar fundraising items; of items sold through vending machines located on the school premises; food and beverages sold through vending machines located on school premises in locations other than the student lunchroom, student dining room, or other area specifically designated for student dining. In lieu of collecting the tax from the purchaser, the school support organizations may pay tax to their suppliers on the cost price of food, drink, and supplies necessary to serve such food and drink when the food, drink, and supplies are purchased for resale.

Rule 12A-1.0011(3)(d), F.A.C., further provides that schools offering grades K through 12 and PTOs or PTAs that do not elect to pay tax to their suppliers on purchases of items, as provided in paragraph (c), must register in the same manner as other dealers and collect and remit tax on taxable transactions. As registered dealers, schools offering grades K through 12 and PTOs or PTAs may issue a copy of their Annual Resale Certificate (Form DR-13), in lieu of paying tax on the purchased items for the purposes of resale.

CONSUMER'S CERTIFICATE OF EXEMPTION

Rule 12A-1.038(1), F.A.C., provides that "it is the specific legislative intent that each and every sale, admission, use, storage, consumption, or rental is taxable, unless such sale, admission, use, storage, consumption, or rental is specifically exempt. The exempt nature of the transaction must be established by the selling dealer. Unless the selling dealer shall have taken from the purchaser the required documentation, the sale shall be deemed to be taxable."

Rule 12A-1.038(3)(a), F.A.C., provides in part, "[a]n entity that holds a valid Consumer's Certificate of Exemption (Form DR-14) issued by the Florida Department of Revenue may extend a copy of its certificate to the selling dealer to purchase or rent taxable property, admissions, or services used for its authorized

[4] Rule 12A-1.0011(1)(a), F.A.C., provides "For purposes of this rule, "schools offering grades K through 12" means state tax-supported, or parochial, church, and nonprofit private schools operated for and attended by pupils of grades K through 12."

[5] Rule 12A-1.0011(1)(b), F.A.C., provides "For purposes of this rule, "Parent-Teacher Organizations (PTOs)" and "Parent-Teacher Associations (PTAs)" mean those nonprofit organizations associated with schools whose purpose is to raise funds for schools teaching grades K through 12."

tax-exempt purpose in lieu of paying sales tax. Purchases of property, admissions, or services used for the entity's authorized tax-exempt purposes must be made with the purchasing entity's funds and may not be made with personal funds of the purchasing entity's authorized representative. When payment for taxable property, admissions, or services is made with an authorized representative's personal funds, the purchase is subject to tax, even if the representative is subsequently reimbursed with the entity's funds."

Rule 12A-1.038(4)(a) and (b), F.A.C., provide, "[a]ny state, or any county, municipality, or political subdivision of a state that holds a valid Consumer's Certificate of Exemption (Form DR-14) issued by the Florida Department of Revenue may issue a copy of its certificate to the selling dealer to purchase or rent taxable items or services tax-exempt in lieu of paying sales tax. The United States Government is not required to hold a Consumer's Certificate of Exemption to make tax-exempt purchases and rentals. However, payment for tax-exempt purchases or rentals of property or services must be made directly to the selling dealer by the governmental unit of a state, or any county, municipality, or political subdivision of a state. …"

ADMISSIONS/FIELD TRIPS/BANQUETS/PROMS/HOMECOMING

Section 212.04(2)(a), F.S., provides exemptions from sales and use tax on:

- Admission charges to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools when only student or faculty talent is used.
- Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.
- Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms "sports authority" and "sports commission" mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.
- An admission paid by a student, or on the student's behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution if his or her attendance is as a participant and not as a spectator.
- A participation fee or sponsorship fee imposed by a state tax-supported school or other governmental entity as described in s. 212.08(6) for an athletic or recreational program if the governmental entity by itself, or in conjunction with an organization exempt under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, sponsors, administers, plans, supervises, directs, and controls the athletic or recreational program.

See also Rules 12A-1.005(2) and 12A-1.0011(5), F.A.C.

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
Talent/Athletic Events Admissions to events such as athletic events, plays, band concerts or activities where student and/or faculty talent is used are exempt. In addition, purchases incurred such as costume rentals, set materials, etc. are exempt. Proms/Homecoming preparations (hotel charges, flowers, decorations, etc.) are exempt.	X	
Banquets/Proms/Homecoming All banquets, proms, homecoming tickets, including items packaged in the cost of the ticket are exempt EXCEPT Faculty/[redacted] accounts (see below).	X	
Grad Bash Admissions to amusement parks for Grad Night, as well as purchases of sandwiches, drinks, videos, or additional items purchased for the field trip, and included in the cost of the field trip, are exempt.	X	
Field Trips All admission fees and charges for school-sponsored field trips that are part of the school curriculum—including meals, shirts, and other items funded through student collections—are tax-exempt. Additional items purchased and distributed as part of a school-sponsored field trip are tax-exempt unless they are sold separately to students.	X	
Carnivals/Circuses The admission charge to traveling shows, exhibitions, circuses, carnivals, rodeos, etc. are exempt when such performances are sponsored by nonprofit organizations.	X	

BOOKS/PUBLICATIONS

Section 212.08(7)(r), F.S., provides an exemption from sales and use tax for schoolbooks used in regularly prescribed courses of study, and to school lunches served in public, parochial, or nonprofit schools operated for and attended by pupils of grades K through 12. Yearbooks, magazines, newspapers, directories, bulletins, and similar publications distributed by such educational institutions to their students are also exempt.

Rule 12A-1.0011(3)(a), F.A.C., provides that "schoolbooks include printed textbooks and workbooks containing printed instructional material, such as questions and answers, that are used in regularly prescribed courses of study in schools offering grades K through 12."

Rule 12A-1.0011(3)(b), F.A.C., provides that yearbooks, magazines, newspapers, directories, bulletins, and similar publications distributed by such educational institutions to their students are also exempt.

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
Textbooks/Workbooks Sales of textbooks/ workbooks containing instructional materials are exempt, including sales of GED (General Educational Development) books/tests, [redacted] books and ESOL (English for Speakers of Other Languages) items by schools offering grades K-12.	X	

Instructional Materials Classroom supplies, including sewing kits, craft kits and Vocational Technical Adult Education (VTAE) supplies. *[In a [redacted], email, Taxpayer advised that VTAE will be changed to [redacted] which "prepares … learners for the world of work by introducing them to workplace competencies and making academic content accessible to students by providing it in a hands-on context." Some examples include Aerospace Technologies, Applied Information Technology, E-commerce, Computer Science Principles and Television Production Technology.]*	**X**	
Student Publications Publications such as yearbooks, memory books, literary magazines, newspapers, senior wills, and similar items—as well as all materials purchased for their production (e.g., film, paper, printing) - are exempt. Video yearbooks [6]produced solely by students are also exempt.	**X**	
Adult Center Textbooks Sales of textbooks, workbooks, and other items by adult centers, regardless of their relation to the curriculum are taxable.		**X**

SCHOOL LUNCHES/VENDING

Section 212.08(7)(r), F.S., provides an exemption from sales and use tax for school lunches served in public, parochial, or nonprofit schools operated for and attended by pupils of grades K through 12.

With regard to sales of food and beverages, Rule 12A-1.0011(4), F.A.C., provides:

> (a) Food and beverages sold or served in the student lunchroom, student dining room, or other area designated for student dining in schools offering grades K through 12, as part of a school lunch to students, teachers, school employees, or school guests are exempt.
>
> (b) Food and beverages sold or dispensed through vending machines or other dispensing devices located in the student lunchroom, student dining room, or other area designated for student dining in schools offering grades K through 12 are exempt.
>
> (c) Food and beverages sold through vending machines or other dispensing devices located in a gymnasium, shop, teachers' lounge, corridor, or other area accessible to the general public and not specifically designated for student dining are subject to tax at the rates established in Section 212.0515(2), F.S.

See also Rule 12A-1.044(2)(c), F.A.C.

[6] For reference the following link to [redacted]

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
<u>School Lunches and Vending Machines</u> The sale of food and beverages when served as part of a school lunch to students, teachers, school employees or guests. Food and beverages sold or dispensed through vending machines located in student lunchrooms, dining areas, or other designated student dining spaces in schools serving grades K–12 are exempt from sales tax. Items sold through vending machines placed in locations such as gymnasiums, shops, teacher lounges, corridors, or any other areas not designated for student dining and accessible to the public, are subject to sales tax. For vending machines operated under the district's Healthy Vending Program[7] contract, the awarded vending machine operator is responsible for collecting and remitting any applicable taxes. Commissions received by the district through this contract are exempt from tax.	***See* s. 212.08(7)(r), F.S.**	

FUNDRAISERS
See ss. 212.08(7)(o), (p) and (ll), F.S. and Rules 12A-1.038(1), (3), (4) and 12A-1.0011(3), F.A.C.

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
All items purchased for resale are taxable whether making a profit or not. Whenever possible, sales tax is to be paid to the vendor when the items are purchased. If the sales tax is not paid to the vendor at the time of purchase, the use tax will be calculated on Gross Sales of fundraising activities after the sale. *EXCEPTIONS*: – Commissions from commission-based fundraisers are tax exempt. – Donated Items Sold to Students - T-shirts or other merchandise donated to the school or club and sold to students are tax-exempt if the donor paid sales tax originally. – Pictures and Book Fairs - pay vendor based on gross sales.	***See* s. 212.08 (7)(o), (p) and (ll), F.S.**	

[7] The "healthy vending program," as described in a subsequent email, is aimed at providing nutritious snacking options for students. The program is part of the broader Food and Nutrition Services Department which focuses on offering healthy alternatives to traditional vending machine fare in schools. Taxpayer is committed to supporting student achievement by providing well-balanced meals and reinforcing healthy lifestyles. All of Taxpayer's vendor operated machines will fall under this contract and will be operated in accordance with the specific standards. Key aspects of the program include:

- Healthy vending machines - These machines offer a variety of snacks and beverages that meet strict guidelines on calories, fat, sugar, and sodium, as part of the "Fit Pick SELECT" program, says Global Vending Service.
- Compliance with Smart Snacks requirements - The program adheres to the USDA Smart Snacks in Schools guidelines, ensuring that all items sold in vending machines meet specific nutritional standards.
- Focus on fresh and nutritious options - Global Vending Service says the program emphasizes options like fresh fruits and vegetables, yogurts, and string cheese.
- Integration with school nutrition- Revenue generated from the vending machines is often returned to the school's cafeteria to support food service operations, including utilities, repairs, and staff wages, according to Baron News.

RENTAL OF REAL PROPERTY

Pursuant to s. 212.031, F.S., the tax is levied on the "total rent" charged for the renting leasing or letting of any real property and includes all considerations due and payable by the tenant or person occupying, using, or entitled to use the real property to the landlord or other person for the privilege of use, occupancy, or the right to use or occupy the real property. Payments for services required to be paid by the tenant are included in the total rent charged and subject to tax. *See also* Rule 12A-1.070, F.A.C. [8]

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
Facility Rental The lease of school board facilities is taxable unless the lessee is tax exempt. Tax is paid on all monies received for rental including utilities, salaries, etc. SEE [redacted] for procedures for processing facility rentals.		**X**

SALES/RENTALS/PURCHASES

See ss. 212.08(7)(o), (p) and (ll), F.S. and Rules 12A-1.038(1), (3), (4) and 12A-1.0011(3), F.A.C.

Horticulture

Section 212.08(5), F.S., provides an exemption from sales and use tax for field and garden seeds, including flower seeds; nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; seeds, seedlings, cuttings, and plants used to produce food for human consumption. Rule 12A-1.048(7), F.A.C., provides "… [n]ursery stock purchased for direct resale and sold at retail is required to be purchased with a resale certificate and is subject to tax when sold to the ultimate consumer."

Parking Decals

Section 212.03(6), F.S., requires every person who leases or rents parking spaces for motor vehicles in parking lots or garages to collect sales tax on the total rental charge. Rule 12A-1.073, F.A.C., provides that the lease or rental of parking or storage for motor vehicles in parking lots or garages is taxable. Any person who has leased space or spaces in parking lots or garages for motor vehicles and cannot prove that the tax levied by Chapter 212, F.S., has been paid to the vendor shall be directly liable to the State for any tax, interest, or penalty due on such taxable transaction.

Transient Accommodations

Unless specifically exempt, s. 212.03(1)(a), F.S., provides that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting or granting a license to use any living quarters, sleeping or housekeeping accommodation, including hotel rooms. *See also* Rule 12A-1.061(2), F.A.C. The tax is imposed at the rate of 6% on the total rent charged. *See* s. 212.03(1)(a) and 212.03(2), F.S.

Pursuant to Rule 12A-1.061(15)(b)1. and 2., F.A.C., employees or authorized representatives of governmental units including, state, county, city, or any other political subdivisions of Florida that hold a Consumer's Certificate of Exemption issued by the Department are exempt from tax on rental charges or room rates for transient accommodations when:

a. The rental charges or room rates are billed directly to and paid directly by the governmental unit or the exempt organization;

[8] Effective October 1, 2025, the state tax imposed on rent or license fees for the use of real property under s. 212.031, F.S., was repealed. *See* Tax Information Publication (TIP) #25A01-04.

b. The employee or representative does not use the transient accommodations for personal purposes; and,
c. The employee or representative provides the owner or the owner's representative of the transient accommodations with proper documentation. See subsections 12A-1.038(3) and (4), F.A.C., for the proper documentation to be provided by the employee or representative.

Rental charges or room rates paid with personal funds of any individual representing the exempt organization or of any employee of a governmental unit, are subject to tax, even if the representative receives an advance or reimbursement from the exempt organization or governmental unit.

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
Sale of Items The sale of items purchased by students such as ID badges, agendas, locks, school store merchandise, safety glasses and tool kits are taxable.		**X**
Club Clothing Classes, clubs, and departments MUST pay sales tax on optional shirts, jackets, caps, or similar items if they are resold to students.	***See* s. 212.08 (7)(o), (p) and (ll), F.S.**	
Horticultural Sales The sale of ornamental nursery stock is taxable. This includes all plants grown at the school.		**X**
Horticulture The initial purchase of plants or seeds by school from wholesaler.	**X**	
Instrument Rentals Collections from the rental or sale of instruments are taxable.		**X**
Additional Items Sold Separately at Ticketed Events Any additional items, such as food/refreshments or mementos, sold but not included in the price of the ticket for the event are taxable.		**X**
Parking Decals The FEE charged students for the lease or rental of parking or storage space is taxable. The purchase of the parking decal that allows for general admission to utilize the school parking lot is exempt.		**X**
Promotion/Public Relations; Hospitality; School Advisory Council (SACS)[9] Expenditures Purchases for activities related to visiting committees; orientation/work conferences; employee recruitment; official meetings/receptions; awards or other types of recognition for meritorious performance are exempt.	**X**	
Flowers/Memorials for Student/Staff Purchase of flowers/memorials made on behalf of the student body are exempt when purchased by an exempt entity.	**X**	

[9] In a subsequent email Taxpayer advised that each school has a School Advisory Council (SAC) comprised of parents, teachers, community members, school administrators, non-instructional support staff and other stakeholders who meet regularly to establish priorities, set annual objectives, and monitor actions steps for school improvement. A School Advisory Council looks at aspects of their school as suggested by the priorities and develops a written School Improvement Plan (SIP) in alignment with the District's Strategic Plan. SAC is mandated by State Statute 1001.452 and [redacted]. All meetings are open to the public and aligned to Sunshine Law. A majority (more than half) of SAC members are not employed by [Taxpayer]. SAC must be representative of the school's population and must include similar proportionate percentages from different ethnic groups.

Prizes, Awards, Gifts Prizes and awards (including meals and refreshments) given to students; gifts to teachers and students in recognition of excellence in competitions, academics, or incentives are exempt.	**X**	
Uniforms Uniforms which are required by the school to be worn by participants in competition or for field trip identification purposes are exempt unless sold at a profit. Some examples are: – Athletic Uniforms – Band/Orchestra/Chorus Uniforms – Cheerleading Uniforms (shoes, socks, etc.) – Swimsuits – Shorts, shirts, caps for team/club members – Shoes (when all members are required to wear the same style/model)	***See* s. 212.08 (7)(o), (p) and (ll), F.S.**	
Caps and Gowns Purchase or rental of items for faculty, staff, guests, and students are exempt provided the items are supplied for use and not sold to them.	**X**	
Landscaping/School Improvement Purchases made for the improvement or replacement of school property, including locks for student lockers are exempt. *[In a [redacted], email, Taxpayer advised that these are funds typically donations or fees charged to students, used to repurchase damaged lost/school owned property where ownership will remain with the school even though Internal Funds have been used for the purchase. The property is not resold. The purchases currently fall under Taxpayer's general tax exemption.]*	**X**	
Faculty/[redacted] Accounts EVERY purchase made by the school's Faculty/[redacted] Account is taxable and may be reimbursed. This includes vending machines and water coolers. The ONLY purchases made by a Faculty/[redacted] account which are exempt are purchases of equipment (refrigerator, T.V.'s, etc.) which become part of the school's inventory.		**X**
Advertisements Placards, billboards or signs which are: – Constructed by the school for a customer (i.e., PTA) are taxable on the full amount collected. – Provided to the school BY the customer (i.e., PTA) are EXEMPT.	***See* s. 212.08 (7)(o), (p) and (ll), F.S.**	

PRODUCTION SHOPS

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
There are certain areas in high schools, community schools and vocational centers where, as an educational tool, services are performed and/or items are repaired. IF the school DOES NOT purchase, or furnish from stock, any of the items needed for the repair or service, the charges made by the school for the repair or service are NOT taxable. IF the school PURCHASES OR FURNISHES the items for repair or service, then ALL the charges made by the school ARE Taxable. There are certain Production Shops which do not require the collection of sales tax. These are: – Cosmetology: Barber and beauty shops are not required to collect tax on receipts for their services. – Medical Arts: Eyeglasses and the incidental items (neck chains, carrying cases, etc.) sold WITH A PRESCRIPTION are NOT taxable. Items (as mentioned above) sold WITHOUT A PRESCRIPTION ARE taxable. – Commercial Food Programs: Food or beverages are subject to tax when served, prepared or sold, EXCEPT for programs which bake items to be consumed OFF the premises. Programs that cater functions for individuals or organizations who qualify as tax exempt (such as another school) are not required to collect tax.	***See* s. 212.08 (7)(o), (p) and (ll), F.S.**	

DONATIONS

Section 212.08(7)(p)2., F.S., provides that tangible personal property purchased for resale by a dealer and subsequently donated to an organization determined by the Internal Revenue Service to be currently exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986, as amended. For the purpose of this paragraph, the term "donate" means any transfer of title or possession of tangible personal property to a s. 501(c)(3) organization for no consideration.

ITEMS/ACTIVITIES	EXEMPT	TAXABLE
Other This category encompasses miscellaneous tax-exempt items. 1. Sales of donated items at Bake Sales, Garage Sales, or Auctions 2. Cookie Dough Sales 3. Cake Sales 4. Car Washes 5. Coupon Books 6. School Discount Cards	**X**	

CONCLUDING STATEMENT

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6701.

Sincerely,

Shundra McClean

Shundra McClean
Tax Law Specialist
Office of Technical Assistance

Record ID: 7001467122

Office of Technical Assistance Satisfaction Survey

The Florida Department of Revenue invites you to complete the online Office of Technical Assistance Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's office of Office of Technical Assistance. To access the survey, place the following address in your browser's access bar:

https://tadr.questionpro.com

When you open the survey, you will be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7001467122

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at douglas.charity@floridarevenue.com.

Thank you.