**Florida Department of Revenue**
*Office of Technical Assistance*

**Jim Zingale**
Executive Director

5050 West Tennessee Street Tallahassee FL 32399 floridarevenue.com

**QUESTION**: Whether Taxpayer's surveying and mapping services, which may include physical or digital survey maps, are subject to sales tax?

**RESPONSE:** Taxpayer's surveying and mapping services, which may include physical or digital survey maps are professional services, not subject to sales tax. The physical survey maps constitute inconsequential elements of tangible personal property. Additionally, digital survey maps that are furnished by way of electronic images that appear on the customer's video display screen do not constitute a sale of tangible personal property nor a sale of a taxable information service.

November 4, 2025

[redacted]

Via Email: [redacted]

Re: Technical Assistance Advisement – TAA #: 25A-011
[redacted] ("Taxpayer")[1]
Sales and Use Tax – Professional Services/Surveying and Mapping
Sections 212.02, 212.05, 212.06, 212.08 and 472.002, Florida Statutes - ("F.S.")
Rules 12A-1.062 and 12A-1.091, 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., 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.

[1] [redacted]

## REQUESTED ADVISEMENT

Whether Taxpayer's surveying and mapping services, which may include physical or digital survey maps, are subject to sales tax?

## FACTS

Taxpayer is a single member Limited Liability Company (LLC) that operates a small surveying business licensed by the Florida Department of Agriculture and Consumer Services (FDACS) under Surveyor Business License [redacted]. Taxpayer's sole member holds Professional Surveyor and Mapper[2] License [redacted] and is the Surveyor of Record for Taxpayer.[3] Taxpayer provides land surveying services and sometimes produces physical or digital survey maps for clients. A typical transaction between Taxpayer and its clients is as follows:

> Client contacts Taxpayer to request survey work that may include marking the property corners or producing a full survey map of the property. Taxpayer prepares a quote for and writes up a job order for the survey work to be performed.
>
> If a client wants to identify its property line, Taxpayer performs the requested field work and physically shows the client its property line in the field. In cases where a client only wants to identify property corners or general measurements around the property, Taxpayer does not produce a physical survey map, but may use paint, wooden stakes or wire flags to mark the property.
>
> When Taxpayer performs survey work to show what is in, on or around a piece of property, it produces a paper survey map that allows individuals who cannot physically see the property to also know what is in, on or around the property.
>
> Once the field work is completed and no other services are requested, Taxpayer issues an invoice for the field work performed. If a paper survey is produced, Taxpayer uses the information gathered from the field work and produces a paper survey showing the boundary lines and any improvements in or around the property. The surveys can vary from very little detail on a vacant lot to extreme detail on homes.
>
> In some cases, clients may only need advice concerning property, in which case, Taxpayer only provides advice, and no product is produced. In these cases, the client is only billed for

[2] The term "Surveyor and mapper" which includes the term "professional surveyor and mapper," is defined by s.472.002(3), F.S., as "a person who is registered to engage in the practice of surveying and mapping under ss. 472.001-472.037. For the purposes of this statute, a surveyor and mapper means a person who determines and displays the facts of size, shape, topography, tidal datum planes, legal or geodetic location or relation, and orientation of improved or unimproved real property through direct measurement or from certifiable measurement through accepted photogrammetric procedures."

[3] FDACS Business License Lookup Results

| NAME | EMAIL | CITY | STATE | DBA/OTHER NAME | LICENSE TYPE | LICENSE NO# | ISSUED DATE | EXPIRED DATE | LICENSE STATUS |
|---|---|---|---|---|---|---|---|---|---|
| [redacted] | | | | | | | | | |

Taxpayer's time.

Taxpayer has not declared its position as to the taxability of its surveying and mapping services but does state that it bills its customers in a lumpsum and includes sales tax in the lumpsum price. Taxpayer states that it provides a service and does not sell paper survey maps, as its clients do not call to purchase maps, but to request services that may result in the provision of a map.

Taxpayer submitted two invoices with its request as examples of its billing process. Neither of these two invoices reflected a line item amount for sales tax.

## LAW AND DISCUSSION

Unless specifically exempt, Florida law imposes a state sales and use tax, at the rate of six percent (6%), on the privilege of engaging in the retail sale[4] of any tangible personal property[5] in this state. *See* s. 212.05(1)(a)1.a., F.S.

Generally, the taxability of a service is dependent on whether the service is considered to be part of the sale of tangible personal property. Section 212.02(16), F.S., defines "sales price" as "the total amount paid for tangible personal property, including any services that are a part of the sale …." When tangible personal property and services are sold as part of the same sale, the entire sales price is subject to tax. However, s. 212.08(7)(v)1., F.S., provides an exemption for "professional, insurance, or personal service transactions that involve sales as inconsequential elements for which no separate charge is made."

Rule 12A-1.062, F.A.C., provides guidance regarding the imposition of sales tax on information services and states in pertinent part:

* * *

> (3)(a) "Information services" means and includes the services of collecting, compiling or analyzing information of any kind or nature, or furnishing reports thereof to other persons. The charge for furnishing information services, such as newsletters, tax guides, research publications, and other written reports of compiled information, which are not produced for and provided exclusively to a single customer, is taxable.
>
> (b) The term "information services" does not include the furnishing of information, including a written report to a person of a personal or individual nature, that is not or may not be substantially incorporated in reports furnished to other persons.

* * *

[4] The term "sale" is defined in s. 212.02(15)(a), F.S., to mean "[a]ny transfer of title or possession, or both ... of tangible personal property for a consideration."

[5] "Tangible personal property" is defined as "property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses …." *See* 212.02(19), F.S.

> (5) The charge for furnishing information by way of electronic images which appear on the subscriber's video display screen does not constitute a sale of tangible personal property nor does it constitute the sale of a taxable information service.
>
> *** * ***

Florida law provides for the imposition of use tax upon tangible personal property that is not sold at retail in this state but is instead "used, consumed, distributed, or stored for use or consumption in this state." The tax is imposed at the rate of 6 percent of the cost price[6] of the item as of the moment the tangible personal property is commingled with the general mass of property in this state and shall be collectible from all dealers on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of tangible personal property. *See* ss. 212.05(1)(b) and 212.06(1)(a), F.S.

The use tax does not apply to property that is specifically exempt from Florida sales tax. The two taxes, sales and use, stand as complements to each other, and taken together provide a uniform tax upon either the sale at retail or the use of all tangible personal property irrespective of where it may have been purchased. *See* Rule 12A-1.091(4), F.A.C.

Rule 12A-1.091(14)(a), F.A.C., provides in part, "[a]ny person, whether registered or unregistered, who has purchased or leased tangible personal property either in this state or from out-of-state for use, consumption, or distribution, or for storage to be used or consumed in this state without having paid sales tax on such property if subject to tax, is required to remit use tax on the cost price and on the lease of such property. If such person is registered, use tax is to be remitted with the dealer's sales and use tax return. If such person is unregistered, use tax is to be remitted on Form DR-15MO, Out-of-State Purchase Return (incorporated by reference in Rule 12A-1.097, F.A.C.) …."

*** * ***

Based on the facts provided, Taxpayer is engaged in the practice of surveying and mapping, which involves performing a professional service or work which may include marking property corners, providing general property measurements, identifying and showing property boundary lines, producing physical or digital survey maps for clients, etc. Taxpayer states that it charges a lumpsum price that includes sales tax for its services.

Here, Taxpayer is performing a professional service that is not subject to tax pursuant to s. 212.08(7)(v), F.S., as the provision of physical or digital survey maps is an inconsequential element of Taxpayer's surveying and mapping services. Therefore, Taxpayer should not charge its customers sales tax nor suggest in any way that sales tax is imposed on these professional service transactions. Furthermore, if Taxpayer did not pay sales tax on consumables, including paint, wooden stakes or wire flags, Taxpayer must pay use tax on those purchases.

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[6] "Cost price" means "the actual cost of articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service costs, transportation charges, or any expenses whatsoever." *See* s. 212.02(4), F.S.

## CONCLUSION

**QUESTION**: Whether Taxpayer's surveying and mapping services, which may include physical or digital survey maps, are subject to sales tax?

**RESPONSE:** Taxpayer's surveying and mapping services, which may include physical or digital survey maps are professional services, not subject to sales tax. The physical survey maps constitute inconsequential elements of tangible personal property. Additionally, digital survey maps that are furnished by way of electronic images that appear on the customer's video display screen do not constitute a sale of tangible personal property nor a sale of a taxable information service.

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: 7001530367

## 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: 7001530367

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.