



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

October 6, 2022

Jennifer Ensley
Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399

Attention: Brinton Hevey

Dear Jennifer Ensley:

Your adoption package for Rules 12A-1.005, .059, .087, was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:24 p.m. on October 6, 2022. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is October 26, 2022.

Sincerely,

Anya C. Owens
Program Administrator
Florida Administrative Code and Register
Florida Department of State
R.A. Gray Building
Tallahassee, FL 32399

ACO/mas

Swain, Margaret A.

From: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Sent: Thursday, October 6, 2022 3:24 PM
To: RuleAdoptions
Cc: Tonya Fulford; Janet Young
Subject: Rule language for 12-24, 12A-1, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, 12C-1.0198 and 12C-1.051
Attachments: 12-24_Final Rule Text_01012023.docx; 12A-1.097_Final Rule Text_01012023.docx; 12A-16_Final Rule Text_01012023.docx; 12B-4_Final Rule Text_01012023.docx; 12B-5_Final Rule Text_01012023.docx; 12B-6_Final Rule Text_01012023.docx; 12B-7_Final Rule Text_01012023.docx; 12C-1_Final Rule Text_01012023.docx; 12A-1_Final Rule Text_10262022.docx; 12A-1_Final Rule Text_10262022.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

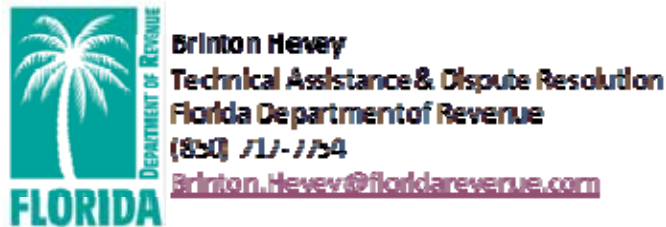
The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Please see the attached rule language word documents for 12-24, 12A-1, 12A-1.097, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, 12C-1.0198, and 12C-1.051, F.A.C.

Please let me know if I need to do anything else for this. I can't thank you enough for all of your help.

Brinton



Swain, Margaret A.

From: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Sent: Thursday, October 6, 2022 2:16 PM
To: RuleAdoptions
Cc: Janet Young; Jennifer Ensley; Tonya Fulford; Tammy Miller
Subject: Department of Revenue Rule Certifications
Attachments: 12-24_Certification_100622.pdf; 12A-1.097_Certification_100622.pdf; 12A-1_Certification_100622.pdf; 12A-16_Certification_100622.pdf; 12B-4_Certification_100622.pdf; 12B-5_Certification_100622.pdf; 12B-6_Certification_100622.pdf; 12B-7_Certification_100622.pdf; 12C-1.013_and_1.042_Certification_100622.pdf; 12C-1.0198_and_1.051_Certification_100622.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the rule certification packets for Chapters 12-24, 12A-1, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, and 12C-1. There are 2 separate packets for 12A-1 and 12C-1 due to different effective dates. Please note that we have not received email approvals for the incorporated materials, but have received verbal approval.

Please let me know if you have any questions.

Thank you,
Brinton



Brinton Hevey
Technical Assistance & Dispute Resolution
Florida Department of Revenue
(850) 717-7734
Brinton.Hevey@floridarevenue.com



Senator Ben Albritton, Chair
 Representative Rick Roth, Vice Chair
 Senator Lorraine Ausley
 Senator Jason Brodeur
 Senator Danny Burgess
 Senator Shevrin D. "Shev" Jones
 Representative Wyman Duggan
 Representative Yvonne Hayes Hinson
 Representative Thomas Patterson "Patt" Maney
 Representative Angela "Angie" Nixon
 Representative Anthony Sabatini

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



KENNETH J. PLANTE
 COORDINATOR
 Room 680, Pepper Building
 111 W. Madison Street
 Tallahassee, Florida 32399-1400
 Telephone (850) 488-9110
 Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-1.005, .059, .087
File Control No: 188600

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 10/6/2022

This certification expires after: 10/13/2022

Certifying Attorney: Jamie Jackson

NOTE:

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 6, 2022

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue Rules are presented for certification:

12A-1.005	Admissions
12A-1.059	Fuels
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes

The following persons may be contacted regarding these rule certifications:

Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- ☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- ☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- ☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- ☒ (a) Are filed not more than 90 days after the notice; or
- ☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- ☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- ☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- ☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- ☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- ☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- ☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- ☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-1.005

12A-1.059

12A-1.087

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective

Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

9

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-1.005

12A-1.059

12A-1.087



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.005, 12A-1.059 and 12A-1.087

SUMMARY OF PROPOSED RULES

- The proposed amendments to Rule 12A-1.005(2)(d), F.A.C., include additional exemptions from tax for admission to certain FIFA World Cup matches, Formula One Grand Prix races, and the Daytona 500, including certain qualifying or support races.
- The proposed amendments to Rule 12A-1.059(2)(a), F.A.C., incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale, as well as update the exemption certificate used to document the exempt purchase.
- The proposed amendments to Rule 12A-1.087(4), F.A.C., incorporate changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation. The proposed amendments to Rule 12A-1.087(10), F.A.C., incorporate the changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation and the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production in the exemption certificate used to document exempt purchases.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to implement the following law changes:

- Section 212.04(2)(a)5., F.S., provides for an exemption from tax for admissions to certain professional or collegiate sporting events. Section 19 of Chapter 2022-97, L.O.F., revises s. 212.04(2)(a)5., F.S., to include additional events. Amending Rule 12A-1.005, F.A.C., is necessary to implement this law change.
- Section 212.08(7)(b), F.S., provides for an exemption from tax for certain combustible fuels used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(7)(b), F.S., to include hydrogen as one of the

specified exempt combustible fuels. Amending Rule 12A-1.059, F.A.C., is necessary to implement this law change.

- Section 212.08(3)(b), F.S., provides for an exemption from tax for that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less purchased by a farmer for agriculture production and transportation. Section 212.08(5)(b), F.S., provides for an exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(3)(b), F.S., by allowing the exemption from tax for any trailer purchased by a farmer for agriculture production and transportation and revises the exemption for purchases of certain fencing materials provided by s. 212.08(5)(b), F.S., by including additional materials that qualify for the exemption. Amending Rule 12A-1.087, F.A.C., is necessary to implement this law change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.059 and 12A-1.087, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.005, 12A-1.059 and 12A-1.087, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon reaching the date applicable to

filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

SUMMARY OF RULE HEARING

September 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3396-3402), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.059 and 12A-1.087, and to provide that, if requested in writing, a rule hearing would be held on September 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.005, 12A-1.059 and 12A-1.087

12A-1.005 Admissions.

(1) No change

(2) Exempt admissions. The following admissions are exempt from the tax imposed under Section 212.04, F.S.:

(a) through (c) No change

(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5. and 10., F.S.;

1. National Football League championship game or Pro Bowl;

2. Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game and Major League Baseball Home Run Derby held before the Major League Baseball all-star games;

3. National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility;

4. Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association; -

5. Any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches;

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race;

7. The Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change

(3) through (6) No change

Rulemaking Authority 212.04(4), 212.17(8)(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18, 10/26/22.

12A-1.059 Fuels.

(1) No change

(2)(a) “Boiler” fuels. When purchased as a combustible fuel, purchases of natural gas, residual oil, recycled oil, waste oil, solid waste material as defined in Section 403.703(35)(13), F.S., coal, sulfur, hydrogen, wood, wood residues, or wood bark used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state is exempt. For the purpose of this exemption, the term “residual oil” means ASTM Grades No. 5 and No. 6, heavy diesel, and bunker C. This exemption does not apply to any type of liquefied petroleum gases, naphtha, kerosene, or distillate fuel oil, such as diesel fuels, No. 1 and No. 2 heating oils, and No. 4 fuel oil. The term “fixed location” means being permanently affixed to one location or plant site, or any portable plant which may be set up for a period of not less than six months in a stationary manner so as to perform the same industrial manufacturing, processing, compounding, or production process that could be performed at a permanent location or plant site. To be entitled to this exemption at the time of purchase, the purchaser must issue the seller a certificate stating that the combustible fuel is used in an industrial manufacturing, processing, compounding, or production process. The following is a suggested format of a certificate to be used for this purpose:

SUGGESTED PURCHASER’S EXEMPTION CERTIFICATE

BOILER FUELS USED TO PRODUCE TANGIBLE PERSONAL PROPERTY FOR SALE

I, the undersigned individual, hereby certify that I am the purchaser or the purchaser’s agent or representative
authorized to act for _____, (PURCHASER) in the purchase of boiler fuels. The
incorporated in the State of _____, its undersigned officer who is duly authorized, hereby certifies
to _____ that purchases of natural gas, residual oil, recycled oil, waste oil, solid waste
material as defined in section 403.703(35)(13), Florida Statutes F.S., coal, sulfur, hydrogen, wood, wood residues, or
wood bark from _____ (SELLER) under account number _____ will be
exclusively used as a combustible fuel in the manufacturing, processing, compounding, or production of tangible

personal property for sale. This industrial process is located at _____ (ADDRESS) in _____, Florida, County of _____.

I further certify ~~Further, it is certified that~~ _____ (PURCHASER) is not subject to regulation by the Division of Hotels and Restaurants, ~~of the~~ Department of Business and Professional Regulation, ~~and the~~. The purchase of the combustible fuel as identified in pursuant to this certificate ~~certification~~ is exempt from sales and use tax as provided in, pursuant to Section 212.08(7)(b), Florida Statutes F.S.

I understand that if I fraudulently issue this certificate to evade the payment of sales and use tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

Signature of Purchaser or Purchaser's Agent or Representative

Title

Date

Dated at _____, Florida, this _____ day of _____, _____.

~~AUTHORIZED OFFICER OF COMPANY~~

BY: _____

TITLE: _____

(b) No change

(3) through (6) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 206.86(4), 212.05, 212.06(3), 212.08(4), (7), (8), FS History—New 10-7-68, Amended 6-16-72, 7-19-72, 12-11-74, 10-18-78, 7-3-79, 6-3-80, 12-23-80, 8-26-81, 12-

31-81, 7-20-82, 10-13-83, Formerly 12A-1.59, Amended 12-13-88, 5-19-93, 9-14-93, 3-20-96, 10-2-01, 4-17-03, 6-12-03, 5-9-13, 1-20-14, 10-26-22.

**12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes;
Suggested Exemption Certificate for Items Used for Agricultural Purposes.**

(1) through (3) No change

(4)(a) The ~~portion of sales price below \$20,000 for a trailer weighing 12,000 pounds or less and~~ purchased by a farmer for exclusive use in agricultural production, or to transport farm products from the farm to the place where the farmer transfers ownership of the farm products, is exempt from tax. This exemption is allowed regardless of whether the trailer is required to be or is licensed as a motor vehicle under chapter 320, F.S. ~~The portion of the sales price at or above \$20,000 for such a trailer remains subject to tax.~~ This exemption does not apply to leases or rentals of trailers. The exemption for trailers under this paragraph will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10).

(b) The ~~partial~~ exemption granted for trailers does not apply to non-farmers such as haulers, contractors, loggers, and providers of crop services.

(c) No change

(5) through (9) No change

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE
ITEMS FOR AGRICULTURAL USE OR FOR
AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT

This is to certify that the items identified below, purchased on or after _____ (date) from _____ (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list.

- ☐ Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.
- ☐ Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.
- ☐ Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.
- ☐ Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.
- ☐ Animal health products ~~product~~ that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.
- ☐ Aquaculture health products ~~product~~ to prevent or treat fungi, bacteria, and parasitic diseases, as provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under Section 597.004, F.S.
- ☐ Nets, and parts used in the repair of nets, purchased by commercial fisheries.
- ☐ Nursery stock, seedlings, cuttings, or other propagative material for growing stock.
- ☐ Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.
- ☐ Seedlings, cuttings, and plants used to produce food for human consumption.
- ☐ Stakes used to support plants during agricultural production.
- ☐ 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, F.S. 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, hinges; and concrete consisting of premixed dry mortar or other components.

() Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

() Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

() Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

() Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S.

() A trailer purchased by a farmer that is used exclusively in an agricultural production or to transport farm products from the farmer's farm to the place where the farmer transfers ownership of the farm products to another. This exemption does not apply to the lease or rental of a trailer. The exemption is not forfeited by using the trailer to transport the farmer's equipment.

() Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title – only if purchased by an authorized representative of a business entity)

Date

(g) The following is a suggested format of an exemption certificate to be issued by any person purchasing a trailer qualifying for a partial exemption under Section 212.08(3)(b), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers when purchasing trailers qualifying for the partial exemption:

SUGGESTED EXEMPTION CERTIFICATE

FARM TRAILERS WEIGHING

12,000 POUNDS OR LESS

This is to certify that the trailer described below, purchased on or after _____ (date)
from _____ (Selling Dealer's Business Name) is purchased by a farmer in
accordance with Section 212.08(3)(b), F.S., 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.

DESCRIPTION OF TRAILER INCLUDING WEIGHT:

Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax. I understand that if I use the trailer equipment for any purpose other than the one stated, I must pay tax on the initial \$20,000 of the purchase price of the trailer directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony. The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title — only if purchased by an authorized representative of a business entity)

Date

(11) through (12) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS, History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 10/26/22.