



Tax Information Publication

TIP

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Exemption for Boiler Fuels Expanded to Include Hydrogen

Effective July 1, 2022, hydrogen purchased for use as a combustible fuel in manufacturing, processing, compounding, or producing tangible personal property for sale is exempt from sales and use tax.

This exemption does not apply to any firm subject to regulation by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation.

Purchasers of boiler fuels qualifying for this exemption must provide the seller a signed certificate stating that the boiler fuel is purchased for exempt use as provided in section 212.08(7)(b), Florida Statutes. A suggested exemption certificate for boiler fuels is attached.

References: Section 23, Chapter 2022-97, Laws of Florida; Section 212.08(7)(b), Florida Statutes

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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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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**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 purchases of natural gas, residual oil, recycled oil, waste oil, solid waste as defined in section 403.703(35), Florida Statutes, 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.

I further certify that _____ (Purchaser) is not subject to regulation by the Division of Hotels and Restaurants, Department of Business and Professional Regulation, and the purchase of combustible fuel as identified in this certificate is exempt from sales and use tax as provided in section 212.08(7)(b), Florida Statutes.

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