

Florida Department of Revenue
Tax Information Publication

TIP 00A01-17

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Specialty Chemicals and Bioaugmentation
Products for Pollution Control at Manufacturing Facilities
Are Exempt from Sales and Use Tax

Effective July 1, 2000, there is an exemption from sales and use tax for specialty chemicals and bioaugmentation products for use in pollution control equipment at manufacturing facilities.

"Specialty chemicals" are defined as those chemicals that are used to enhance or further treat wastewater. These include, but are not limited to, defoamers, nutrients, polymers, and chlorine.

"Bioaugmentation products" are defined as the microorganisms used in waste treatment plants to break down solids and consume organic matter.

This exemption is subject to the following limitations:

- * Transactions for the purchase of specialty chemicals and bioaugmentation products used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing items of tangible personal property for sale at fixed locations shall not be subject to sales and use tax. Such transactions must be completed on or after July 1, 2000. Transactions completed prior to July 1, 2000, are not eligible for exemption.
- * Such items must be purchased for the purpose of complying with a law implemented by, or a condition of a permit issued by, the Florida Department of Environmental Protection.
- * The purchaser of specialty chemicals and bioaugmentation products must sign a certificate stating that the items to

be exempted are required to meet such law or permit condition. A suggested format for the certificate is enclosed.

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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800. Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

For a written response to your questions, write:
TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

References:
Ch. 2000-355, L.O.F.
Section 212.051, F.S.

SUGGESTED MANUFACTURING FACILITY CERTIFICATE

[Note: This certificate may be a separate document attached to purchase order(s) or may be incorporated within the purchase order(s) itself.]

The undersigned hereby declares that all devices, fixtures, machinery, equipment, structures, specialty chemicals, or bioaugmentation products purchased (or leased) from _____ (Contractor's or Vendor's Name) will be installed, constructed, or used at the fixed location at _____ (Address and City), Florida, County of _____, primarily for the control or abatement of pollution or contaminants in the manufacturing, processing, compounding, or production of tangible personal property for sale. Further, the undersigned declares that said items are required pursuant to a law implemented by the Florida Department of Environmental Protection (DEP) or required under the condition of a permit issued by DEP.

I understand any person furnishing a false certificate to a vendor for the purpose of evading payment of any tax imposed under Chapter 212, Florida Statutes, shall be subject to the penalty set forth in Section 212.085, Florida Statutes, and as otherwise provided by law.

This certification relieves the vendor from the responsibility of collecting tax on exempt sales amounts. The Department looks solely to the purchaser for recovery of tax if the purchaser was not entitled to the exemption.

Purchaser's Name (Print or Type)

Signature

Date

Florida Sales Tax Number

Title

Federal Employer Identification

Telephone Number

Number or Social Security Number

Form to be retained in seller's records.

Do not send to the Department of Revenue.