



Florida Department of Revenue
Tax Information Publication

TIP

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Sales Tax Exemption for Electricity Used for Agricultural Purposes

Currently, electricity used directly or indirectly for the production or processing of agricultural products on a farm is exempt from sales tax.

Effective January 1, 2013, the exemption for the use of electricity is expanded to include:

- Electricity used for the packing of agricultural products on a farm; or
- Electricity used in a packinghouse for the production, packing, or processing of agricultural products, including packinghouses that are not located on a farm.

“Packinghouse” means any building or structure where fruits, vegetables, or meat from cattle or hogs are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution.

The exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail. The exemption only applies if the electricity is separately metered from any electricity used for purposes other than production, packing or processing (such as in a retail facility), or other non-exempt use.

To qualify for the exemption, the purchaser must furnish the utility provider with an exemption certificate stating that the electricity will be used for the production, packing, or processing of agricultural products on a farm or will be used in a packinghouse. A suggested format of an exemption certificate is attached.

In instances where the utility provider accepts an exemption certificate in good faith, the Department will look to the purchaser for any applicable tax, penalty, or interest due. Utility providers that currently have on record an exemption certificate from the purchaser for electricity used in the production or processing of agricultural products on a farm are not required to obtain a new certificate from the purchaser.

References: Section 8, Chapter 2012-32, Laws of Florida; section 212.08(5)(e)2., Florida Statutes (2012)

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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**SUGGESTED EXEMPTION CERTIFICATE
ELECTRICITY USED IN THE PRODUCTION, PACKING, OR PROCESSING
OF AGRICULTURAL PRODUCTS ON A FARM OR USED IN A PACKINGHOUSE**

I certify that the electricity used on or after _____(DATE) from _____
_____ (UTILITY COMPANY) consumed through the following
meter(s) is exempt from sales tax pursuant to Section 212.08(5)(e)2., Florida Statutes (F.S.), and
will be:

(Check the appropriate box)

- Used in the production, packing, or processing of agricultural products on a farm.
- Used in a packinghouse for packing or otherwise preparing for market, or for shipment in
fresh form, for wholesale distribution fruits and vegetables, or meat from cattle or hogs.

I certify that the electricity will not be used in a building or structure where agricultural products are
sold at retail.

Meter Number(s):

I understand that if the electricity purchased does not qualify for exemption under section
212.08(5)(e)2., F.S., then I must pay the tax on the purchase 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 mandatory penalty of 200% of the tax, and will be liable
for fine and punishment provided by law for conviction of a felony of the third degree, as provided
in sections 775.082, 775.083, or 775.084, F.S.

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 and Title
(Print or Type)

Purchaser's Address

Signature

Date