Sales Tax Exemption for Natural Gas Used to Generate Electricity in a Non-Combustion Fuel Cell Used in Stationary Equipment

Effective July 1, 2013, natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt from sales and use tax.

Sellers of natural gas are required to document exempt sales. Attached is a suggested certificate to be completed by the purchaser and maintained in the selling vendor’s books and records.

References: Section 4, Chapter 2013-42, Laws of Florida; Section 212.08(4)(a), 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 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
FOR NATURAL GAS USED TO GENERATE ELECTRICITY IN A
NON-COMBUSTION FUEL CELL USED IN STATIONARY EQUIPMENT

This is to certify that natural gas purchased on or after ___________________ (Date) from
_________________________________________ (Selling Vendor’s Name) will be used to
generate electricity in a non-combustion fuel cell used in stationary equipment.

I understand that if I use the purchased natural gas for any nonexempt purpose, I must pay tax
on the purchase price of the natural gas directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this Certificate to evade 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.

Under the penalties of perjury, I declare that I have read the foregoing Suggested Exemption
Certificate and the facts stated herein are true.

Purchaser’s Name ________________________________________________________________

Purchaser’s Address ______________________________________________________________

______________________________________________________________________________

Sales and Use Tax Certificate of Registration Number
(if applicable): ___ - ___-___-___-___-___-___-___-___-___

By ________________________________
(Signature of Purchaser or Authorized Representative)

______________________________________________________________________________
(Name and Title of Purchaser’s Authorized Representative)

Date ______________________________

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

Form to be retained in vendor’s records.
Do not send to the Florida Department of Revenue.