



Florida Department of Revenue
Tax Information Publication

TIP

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**Sales Tax Exemption for Dyed Diesel Fuel Used in Commercial
Fishing Vessels and for Aquacultural Purposes**

Beginning July 1, 2013, section 212.08(4)(a)4., Florida Statutes (F.S.) was added to grant an exemption from sales tax on sales of dyed diesel fuel placed into the storage tank of boats, vessels, or equipment used exclusively for commercial fishing and aquacultural purposes. "Commercial fishing and aquacultural purposes" means dyed diesel fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of food fish, freshwater fish, marine fish, saltwater fish, and shellfish as defined in section 379.101, F.S., from any Florida waters for resale to the public. "Saltwater fish" includes fish, mollusks, clams, oysters, mussels, scallops, crabs, lobsters, crayfish, shrimp, krill, barnacles, sponges, starfish, sea urchins, sand dollars, and sea cucumbers native to salt water. Nonliving shells or echinoderms are not included.

To qualify for this exemption at the time of purchase, the purchaser must give the seller a certificate stating that the dyed diesel fuel placed into the storage tank of the vessel or equipment will be used exclusively for commercial fishing and for aquacultural purposes. Attached is a suggested certificate to be completed by the purchaser and maintained in the vendor's books and records.

The exemption does not apply to dyed diesel fuel used for sport or pleasure fishing. In addition, dyed diesel fuel should never be used in a vehicle driven or operated on Florida highways unless authorized under section 206.874(3), F.S.

References: Chapter 2013-82, Laws of Florida; Chapter 212, Florida Statutes; Rule Chapter 12A-1, Florida Administrative Code

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 DYED DIESEL FUEL USED FOR COMMERCIAL FISHING
AND AQUACULTURAL PURPOSES**

This is to certify that dyed diesel fuel purchased and placed into the storage tank of a vessel or equipment on or after _____ (Date) from _____
(Selling Vendor's Name) will be used exclusively for commercial fishing and for aquacultural purposes.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel 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.

Purchaser's Name _____

Purchaser's Address _____

(Sales and Use Tax Certificate of Registration Number, if applicable)

Federal Employer Identification 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.**