



Tax Information Publication

TIP

No: 15A01-12R

Date Issued:

June 25, 2015

Revised:

October 8, 2015

Food and Drink Fundraisers by School Support Organizations

The sale of food and drinks prepared for immediate consumption is generally subject to sales tax. This includes the sale of food and drinks at school fundraisers. Unless an exemption from sales tax applies, organizations conducting such fundraisers are required to be registered as dealers with the Department of Revenue in order to collect and remit sales tax.

Beginning July 1, 2015, school support organizations may pay tax to their suppliers on the cost price of taxable food, drinks and supplies necessary to serve such food and drinks. Such organizations can elect to pay tax on these purchases instead of having to collect and remit tax to the Department. “School support organization” means an organization whose sole purpose is to raise funds to support extracurricular activities at public, parochial, or nonprofit schools that teach students in grades K through 12.

To take advantage of this option, the school support organization must pay sales tax when purchasing taxable food, drinks, and serving supplies that will be used or resold as a part of fundraising activities. The final sale of those items for school fundraising is then exempt from sales tax. The “school support organization” is not required to pay sales tax when making purchases of exempt items in order to qualify for this option.

References: Section 14, Chapter 2015-221, Laws of Florida; Section 212.08(7)(II)3., 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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at www.myflorida.com/dor/list
- ✓ Follow us on Twitter @MyFLDOR_TaxInfo