New Sales and Use Tax Exemption for
Animal and Aquaculture Health Products

Animal Health Products

Effective July 1, 2017, animal health products administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering are exempt from sales tax. Some examples of animal health products include antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies.

“Livestock,” as defined in section 212.02(29), Florida Statutes (F.S.), means all animals of the equine, bovine, or swine class, including goats, sheep, mules, horses, hogs, cattle, ostriches, and other grazing animals raised for commercial purposes. “Poultry,” as defined in section 583.01(19), F.S., means domesticated food birds, such as chickens, turkeys, ducks, guineas, geese, pigeons raised as domesticated food birds, and quail.

Aquaculture Health Products

Effective July 1, 2017, aquaculture health products that are used by aquaculture producers to prevent fungi, bacteria, and parasitic diseases in the production of aquaculture products are also exempt from sales tax. Some examples of exempt aquaculture health products include water disinfectants, conditioners, and filters. In order to qualify for the exemption, the purchaser must be an “aquaculture producer.” This term is defined in section 597.0015, F.S., as a person “engaged in the production of aquaculture products and certified under s. 597.004, F.S.”

“Aquaculture products,” as defined in section 597.0015(3), F.S., means aquatic organisms, including products derived from aquatic organisms, that are owned and propagated, grown, or produced under controlled conditions. Aquaculture products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification. Some examples of aquaculture products raised for commercial purposes as identified by the Department of Agriculture and Consumer Services include fish, shrimp, crabs, mollusks, and reptiles.

Documentation of Exemption

To be eligible for this exemption, the purchaser must furnish the seller with a certificate stating that the item exempted is for the exclusive use authorized by law. The Department of Revenue recommends that a purchaser present the Suggested Purchaser’s Exemption Certificate: Items for Agricultural Use or for Agricultural Purpose and Power Farm Equipment, provided in Rule 12A-1.087(10)(f), Florida Administrative Code, and check the category titled “other” and include the following description:

For an animal health product:

“Animal health product in accordance with s. 212.08(5)(a), F.S.”
For an aquaculture health product, the purchaser may either:

- Use the Suggested Purchaser’s Exemption Certificate mentioned above and include the following language: “Aquaculture health product in accordance with s. 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under s. 597.004, F.S.,” or
- Provide a copy of the aquaculture producer’s Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

The selling dealer must retain the documentation in its books and records for as long as applicable under Florida law.

References: Chapter 2017- 36, Laws of Florida; Sections 212.08(5)(a), 583.01(19), and 597.0015(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.floridarevenue.com or call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

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.

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