



Sales Tax Refund for Certain Farm-Related Materials Damaged by Hurricane Michael

An exemption from sales tax is available for certain purchases used to repair farm fences and nonresidential farm buildings damaged as a direct result of the impact of Hurricane Michael. The exemption is available only through a refund of tax and is limited to purchases made between October 10, 2018, and June 30, 2019.

Fencing Materials:

A refund is available for sales tax paid on eligible purchases of fencing materials that have been or will be used to repair or replace farm fences damaged by Hurricane Michael. The fences must be located on real property classified as agricultural land for property tax purposes.

Building Materials Used to Repair a Nonresidential Farm Building:

A refund is available for sales tax paid on eligible purchases of building materials that have become or will become a component part of the repair or replacement of nonresidential farm buildings damaged by Hurricane Michael. A nonresidential farm building is defined in section 604.50, Florida Statutes, as “any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm ... and is not intended to be used as a residential dwelling. The term may include, but is not limited to, a barn, greenhouse, shade house, farm office, storage building, or poultry house.”

How to Apply for the Sales Tax Refund:

The owner of the fencing or building materials or owner of the real property where the fence or building is located must submit Form DR-26S-HAG, *Application for Refund - Certain Farming Materials Damaged by Hurricane Michael*, to the Department by December 31, 2019. This application is available on the Department’s website at floridarevenue.com/rules or under the “Refunds” category at floridarevenue.com/forms.

References: Sections 20 and 21, Chapter 2019-42, Laws of Florida; Emergency Rule 12AER19-03

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 the Department’s website at floridarevenue.com or call Taxpayer Services at 850-488-6800, 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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