



Tax Information Publication

TIP

No: 23A01-12

Date Issued:
June 12, 2023

Secondhand Goods Definition Revised

"Secondhand goods" means personal property previously owned or used, which is not regulated metals property, and which is purchased, consigned, or traded as used property. The term excludes:

- office furniture
- pianos
- books
- clothing
- organs
- coins
- motor vehicles
- costume jewelry
- cardio and strength training or conditioning equipment designed primarily for indoor use
- secondhand sports equipment that is not permanently labeled with a serial number (secondhand sports equipment does not include golf clubs)

Effective July 1, 2023, the definition of "secondhand goods" is revised to also exclude:

- gold bullion,
- silver bullion,
- platinum bullion,
- palladium bullion, or
- rhodium bullion

that has been assayed (measured for purity or quality) and is properly marked as to its weight and fineness.

References: Chapter 2023-127, Laws of Florida; Section 538.03(1)(i), 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 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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