



Tax Information Publication

TIP

No: 23A01-16

Date Issued:
July 5, 2023

Sales Tax Exemption for Sales of Investigation Services by Small Private Investigative Agencies

Effective July 1, 2023, the sale of private investigation services by a small private investigative agency to a client is exempt from Florida sales tax. The exemption does not apply to the first calendar year a small private investigative agency conducts taxable sales of private investigation services under Chapter 212, Florida Statutes (F.S.).

“Small private investigative agency” means a private investigator licensed under section 493.6201, F.S., which:

- Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employee leasing arrangement as defined in section 468.520(4), F.S.; and
- During the previous calendar year, performed private investigation services otherwise taxable under this chapter in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

“Private investigation services” means “private investigation” as defined in section 493.6101(17), F.S., which is, an investigation by a person or persons for the purpose of obtaining information with reference to any of the following matters:

- Crime or wrongs done or threatened against the United States or any state or territory of the United States, when operating under express written authority of the governmental official responsible for authorizing such investigation.
- The identity, habits, conduct, movements, whereabouts, affiliations, associations, transactions, reputation, or character of any society, person, or group of persons.
- The credibility of witnesses or other persons.
- The whereabouts of missing persons, owners of unclaimed property or escheated property, or heirs to estates.
- The location or recovery of lost or stolen property.
- The causes and origin of, or responsibility for, fires, libels, slanders, losses, accidents, damage, or injuries to real or personal property.
- The business of securing evidence to be used before investigating committees or boards of award or arbitration or in the trial of civil or criminal cases and the preparation therefor.

References: Chapter 2023-157, Laws of Florida; Section 212.08(7)(uuu), 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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