



Tax Information Publication

TIP

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

An exemption is available for certain purchases of materials used to repair or replace farm fences and nonresidential farm buildings located in Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, Suwannee, or Taylor County and damaged as a direct result of the impact of Hurricane Idalia.

The exemption is available only through a refund of tax paid and is limited to purchases made from August 30, 2023, through June 30, 2024.

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 a farm fence damaged as a direct result of Hurricane Idalia. The fence must be on land located in an eligible county and classified as agricultural land for property tax purposes under section 193.461, Florida Statutes (F.S.).

Building Materials

A refund is available for sales tax paid on eligible purchases of building materials that have been or will become a component part of a replaced or repaired nonresidential farm building damaged as a direct result of Hurricane Idalia. The nonresidential farm building must be located in an eligible county.

A **nonresidential farm building** is any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm exempt from the Florida Building Code under s. 553.73(10)(c), F.S., or that is used primarily for agricultural purposes, is located on land that is an integral part of a farm operation, or is classified as agricultural land under s. 193.461, F.S., and is not intended to be used as a residential dwelling.

Examples of nonresidential farm buildings include barns, greenhouses, shade houses, farm offices, storage buildings, or poultry houses.

How to Apply for the Sales Tax Refund

The owner of the fencing or building materials or the owner of the real property on which the farm fence or nonresidential farm building is located must submit *Application for Refund – Materials Used to Repair or Replace Farm Fences or Nonresidential Farm Buildings Damaged by Hurricane Idalia* (**Form DR-26S-Idalia**) to the Florida Department of Revenue by December 31, 2024. Form DR-26S-Idalia is available at: floridarevenue.com/forms under the Refunds category.

References: Chapter 2023-349, Laws of Florida; Emergency Rule 12ER23-18, F.A.C.

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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