



Florida Department of Revenue  
Tax Information Publication

TIP

No: 12A01-13

Date Issued:  
August 23, 2012

**Sales and Use Tax Treatment of  
Security Services Provided by Off-Duty Law Enforcement Officials**

Florida law imposes sales and use tax on all charges for detective, burglar protection, and other protection services. However, there is an exclusion from taxation for law enforcement officers as defined by section 943.10, Florida Statutes. Sales tax law specifically provides that a law enforcement officer is not performing taxable detective, burglar protection, or other protection services but instead provides law enforcement and public safety services when the following conditions are met by the officer and the authorizing law enforcement agency:

1. The officer is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer;
2. The officer is subject to the direct and immediate command of his or her agency;
3. The officer is in uniform, which could include plain clothes, as authorized by his or her agency; and
4. The officer is performing the approved duties in a geographical area in which the officer has arrest jurisdiction.

If these conditions are met, the duties will not be deemed a taxable service even if it is characterized as "extra duty," "off-duty," or "secondary employment." It is also immaterial if the officer is paid directly or through the officer's agency by an outside source for the completed duty detail.

When performing the described law enforcement and public safety services, if the law enforcement officer uses agency issued equipment (patrol car, gun, uniform, etc.), this will not be considered a taxable rental under Florida's sales and use tax laws since there is no transfer of control or possession to the hiring party for the duty detail.

The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when the auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

**References: Section 212.05(1)(c) and Section 212.05(1)(i)1.a., 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 Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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