



**QUESTIONS:**

1. Does the Florida Department of Revenue's ("DOR") Tax Information Publication ("TIP") No: 19A01-09 (Date issued August 9, 2019), Solar Energy Systems Sales and Use Tax Exemption identify that the following products are exempt from sales and use tax?
  - Tubular Skylights (Generic, Multiple Manufactures)
  - Solar Photovoltaic Powered Attic Fan Ventilation Systems
  - Collector, Storage Unit, Accessories, and Integrated Systems
2. How does the DOR define: "Tubular Skylights?" Please list limitations or exclusions, if applicable.
3. How does the DOR define: "Solar Photovoltaic Powered Attic Fan Ventilation Systems?" Please list limitations or exclusions, if applicable.
4. Are Tubular Skylights of any brand including but not limited to: Velux Sun Tunnel®, SkyFlex Skylights®, Natural Light Energy Systems Residential Tubular Skylight, etc. exempt from Florida Sales and Use Tax? Please list limitations or exclusions if applicable. Please note that Taxpayer is the creator of SkyFlex Skylights®. Taxpayer holds a registered trademark for this product and locally assembles SkyFlex Skylights® within the state of Florida. Please note Taxpayer private labels the SkyFlex Skylights® but is not the originating manufacturer for all components and does not have a dedicated Florida Product Approval # or any formal documentation with the Department of Business and Professional Regulation ("DBPR") for this system. The end product (SkyFlex Skylights®) is ultimately intended to be sold and used as a "Tubular Skylight" (See Attached Exhibits C, D, and E). Taxpayer needs an official position from the DOR on whether the DOR AGREES or DISAGREES that all products mentioned within this section are "Exempt from Florida Sales and Use Tax?"
5. Are all Tubular Skylight components including but not limited to: accessories (connected or not connected), miscellaneous parts, upgrades, replacement parts for repair, additional needed reflective attic tubing, thermal dual layer ceiling diffusers, reflective mirrors, solar powered LED night lights, dimmers, etc. exempt from Florida Sales and Use Tax when used for Tubular Skylights? Please list limitations or exclusions if applicable (See Attached Exhibits C, D, E, F, and G). Taxpayer needs an official position from the DOR whether the DOR AGREES or DISAGREES that all products mentioned within this section are "Exempt from Florida Sales and Use Tax?"
6. Are all Solar Powered Attic Fans of any brand including but not limited to: Natural Light Energy Systems, and SkyFlex Solar Fans, including connected accessories, upgrades, replacement parts for repair, etc. exempt from Florida Sales and Use Tax? Please list limitations or exclusions if applicable. Please know that Taxpayer private labels the SkyFlex Solar Fan but is not the originating manufacturer and does not have a dedicated Florida Product Approval # or any formal documentation with the DBPR for this system. The end product (SkyFlex Solar Fan) is ultimately intended to be sold and used as a "Solar Photovoltaic Powered Attic Fan" (See Attached Exhibits G, H, and I ). Taxpayer needs an

- official position from the DOR on whether the DOR AGREES or DISAGREES that all products mentioned within this section are "Exempt from Florida Sales and Use Tax?"
7. Are Traditional Skylights which utilize "Solar Accessories" and "Integrated systems" including but not limited to: Solar Shades, Solar Blinds, Solar Operating Hinges for Venting, and their required attached components for installation (such as curbs and flashings, etc.) exempt from Florida Sales and Use Tax? Please list limitations or exclusions if applicable (See Attached Exhibit K and L). Taxpayer needs an official position from the DOR on whether the DOR AGREES or DISAGREES that all products mentioned within this section are "Exempt from Florida Sales and Use Tax?"
  8. Taxpayer has attached a sample contract invoice which includes a limited sampling of the products mentioned within this document and its exhibits to properly exercise the Taxpayer's understanding of TIP No: 19A01-09 (See Attached Exhibit J). Taxpayer needs an official position from the DOR on whether the DOR AGREES or DISAGREES that all products mentioned within this document and in all the exhibits are "Exempt from Florida Sales and Use Tax."
    - If the DOR DISAGREES that all products mentioned in this document and all the exhibits are not qualified for the Sales and Use Tax Exemption, please give a detailed response on which specific products DO AND DO NOT qualify for the Sales and Use Tax Exemption.
    - If the DOR AGREES that all products mentioned in this document and all the exhibits qualify for the Sales and Use Tax Exemption, will an expiration date apply to TIP No: 19A01-09 or is the Sales and Use Tax Exemption considered indefinite? If an expiration date applies, please provide such date. Please list limitations or exclusions if applicable.
    - What specific documentation does the DOR recommend Taxpayer collect for each transaction beyond a signed suggested form as found in TIP No: 19A01-09 for sales made that are to be in compliance with the Sales and Use Tax Exemption?

**ANSWERS:**

1. Tubular Skylights (Generic, Multiple Manufactures), Solar Photovoltaic Powered Attic Fan Ventilation Systems, Collector, Storage Unit, Accessories, and Integrated Systems would qualify for the exemption from Florida sales and use tax found in s. 212.08(7)(hh), F.S.
2. Neither the Florida Statutes nor the Florida Administrative Code provides the definition of Tubular Skylights. Under rules of statutory construction, the term must be given its plain and ordinary meaning and one looks to the dictionary for the plain and ordinary meaning of words. See Sudath Van Lines, Ince. vs. Department of Environmental Protection, 668 So.2d 209 (Fla. 1<sup>st</sup> DCA 1996).
3. Neither the Florida Statutes nor the Florida Administrative Code provides the definition of Solar Photovoltaic Powered Attic Fan Ventilation Systems. Under rules of statutory construction, the term must be given its plain and ordinary meaning and one looks to the

dictionary for the plain and ordinary meaning of words. See Sudath Van Lines, Ince. vs. Department of Environmental Protection, 668 So.2d 209 (Fla. 1<sup>st</sup> DCA 1996).

4. Velux Sun Tunnel® Skylights, SkyFlex Skylights®, and Natural Light Energy Systems Residential Tubular Skylight would all be exempt from Florida sales and use tax under s. 212.08(7)(hh), F.S.
5. Tubular Skylight components including accessories (connected or not connected), miscellaneous parts, upgrades, replacement parts for repair, additional needed reflective attic tubing, thermal dual layer ceiling diffusers, reflective mirrors, solar powered LED night lights, and dimmers would be exempt from Florida sales and use tax under s. 212.08(7)(hh), F.S., when used exclusively for Tubular Skylights.
6. Solar Powered Attic Fans, including Natural Light Energy Systems and SkyFlex Solar Fans would be exempt from Florida sales and use tax. Connected accessories, upgrades, and replacement parts for repair would be exempt from Florida sales and use tax under s. 212.08(7)(hh), F.S., when used exclusively for Solar Powered Attic Fan ventilation systems.
7. Traditional skylights including Solar Shades, Solar Blinds, Solar Operating Hinges for Venting, and their required attached components for installation, such as curbs and flashings, would not qualify for the exemption from Florida sales and use tax found in s. 212.08(7)(hh), F.S.
8. The following Tubular skylights and components listed in the “Sample Invoice” you provided would be exempt from Florida sales and use tax under s. 212.08(7)(hh):
  - 22" SkyFlex Impact Glass Complete Tubular Skylight
  - Thermal Dual Layer Diffuser & 6" Reflective Mirrors
  - 14" VLXTZRQ Impact Glass Sun Tunnel Tubular Skylight with 4' Rigid Tube
  - VLXZTZ Solar Night Light Upgrade
  - Rigid Tube Extensions @ \$59 each foot
  - Tilttable 48-Watt Solar Attic Fan w/Auto Thermosat Upgrade Set to +/-85F
  - Solar Fan Replacement Motor

The following other skylights listed in the Sample Invoice would not qualify for the exemption from Florida sales and use tax found in s. 212.08(7)(hh), F.S.:

- 2222 FCM Fixed Glass Skylight Lens with Solar Powered Shade/Blinds
- 2246 VCS Operable Skylight with Solar Powered Venting
- 2222 ACW4 White Wood Curb and Flashing for FCM Solar Shaded Skylight
- 2246 ACW4 White Wood Curb and Flashing for VCS Solar Vented Skylight

TIP No: 19A01-09 was issued on August 9, 2019, and it continues to remain in effect as the guideline for the exemption found in s. 212.08(7)(hh), F.S. You can sign up for due date reminders at [Floridarevenue.com/dor/subscribe](https://www.floridarevenue.com/dor/subscribe).

The suggested form to be completed by the purchaser and presented to the seller is found in TIP No: 19A01-09.

September 6, 2022

XXXX  
XXXX  
XXXX  
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XXXX

XXXX

Re: Technical Assistance Advisement 22A-018  
Florida Sales and Use Tax  
XXXX (“Taxpayer”)  
BP#: XXXX  
Sections 212.02, 212.05, 212.055, 212.08(7)(hh), Florida Statutes (F.S.)

Dear XXXX:

This letter is in response to your request dated April 14, 2022, and received in this office on April 18, 2022, for issuance of a Technical Assistance Advisement (“TAA”) pursuant to Section 213.22, F.S., and Rule Chapter 12-11, F.A.C., concerning the solar energy systems sales and use tax exemption. An examination of your request has established you complied with the statutory and regulatory requirements for the issuance of a TAA. Therefore, the Department is hereby granting your request for a TAA.

#### **REQUESTED ADVISEMENTS**

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Florida Sales and Use Tax? Please list limitations or exclusions if applicable. Please note that Taxpayer is the creator of SkyFlex Skylights®. Taxpayer holds a registered trademark for this product and locally assembles SkyFlex Skylights® within the state of Florida. Please note Taxpayer private labels the SkyFlex Skylights® but is not the originating manufacturer for all components and does not have a dedicated Florida Product Approval # or any formal documentation with the Department of Business and Professional Regulation (“DBPR”) for this system. The end product (SkyFlex Skylights®) is ultimately intended to be sold and used as a “Tubular Skylight” (See Attached Exhibits C, D, and E). Taxpayer needs an official position from the DOR on whether the DOR AGREES or DISAGREES that all products mentioned within this section are "Exempt from Florida Sales and Use Tax?"

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### **LAW & DISCUSSION**

Unless a specific exemption applies, s. 212.05, F.S., provides it is the legislative intent that every person is exercising a taxable privilege that engages in the business of selling tangible personal property<sup>1</sup> in this state. For exercising such a privilege, a tax is levied on each taxable transaction or incident. The tax is due and payable at the rate of 6 percent, plus any applicable surtaxes imposed under s. 212.055, F.S., on the total consideration received for each item or article of tangible personal property when sold at retail in this state.

Section 212.08(7)(hh), F.S., provides that solar energy systems or any component thereof are exempt from Florida sales and use tax. It further provides that the Florida Solar Energy Center ("FSEC") shall from time to time certify to the DOR a list of equipment and requisite hardware considered to be a solar energy system or a component thereof for the purposes of the exemption from tax.

"Solar energy system" means the equipment and requisite hardware that provide and are used for collecting, transferring, converting, storing, or using incident solar energy for water heating, space heating, cooling, or other applications that would otherwise require the use of a conventional source of energy such as petroleum products, natural gas, manufactured gas, or electricity (See s. 212.02(26), F.S.).

Items that qualify for the exemption as solar energy systems are determined by the FSEC. The FSEC has certified a list to the Department of Revenue which describes the various systems and components that are to be considered solar energy systems. The FSEC's most recent list is included in TIP No: 19A01-09.

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<sup>1</sup> Tangible personal property means and includes personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses. See s. 212.02(19), F.S.

The FSEC's certified list of equipment and requisite hardware considered to be a solar energy system or component thereof which are eligible for the solar energy sales tax exemption includes the following: collector, pumps and controls, photovoltaic power conditioning equipment, storage unit, accessories, and integrated systems.

Tubular skylights are listed under integrated systems, and solar photovoltaic powered attic fan ventilation systems are listed under collector; so, both tubular skylights and solar photovoltaic powered attic fan ventilation systems would be exempt from Florida sales tax. Accessories would be exempt from Florida sales tax when used as integral parts of a solar system.

Traditional skylights have not been certified by the FSEC. Therefore, the exemption provided for solar energy systems would not extend to traditional skylights.

### **CONCLUSIONS**

1. Tubular Skylights (Generic, Multiple Manufactures), Solar Photovoltaic Powered Attic Fan Ventilation Systems, Collector, Storage Unit, Accessories, and Integrated Systems would qualify for the exemption from Florida sales and use tax found in s. 212.08(7)(hh), F.S.
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The suggested form to be completed by the purchaser and presented to the seller is found in TIP No: 19A01-09.

For more information concerning all the taxes administered by the Department of Revenue, please refer to the Department's Internet site at:

<http://floridarevenue.com>

This response constitutes a Technical Assistance Advisement under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.



You are further advised that this response and your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for Technical Assistance Advisement, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the taxpayer. Your response should be received by the Department within 15 days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850) 717-6839.

Kind Regards,

*Xiaoxi Miao*

Xiaoxi Miao  
Tax Law Specialist  
Technical Assistance & Dispute Resolution

XM\tadrstaff  
Record ID: 709184

### TADR Satisfaction Survey

The Florida Department of Revenue invites you to complete the online TADR Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's office of Technical Assistance and Dispute Resolution (TADR). To access the survey, place the following address in your browser's address bar:

<https://tadr.questionpro.com>

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7000709184

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at [douglas.charity@floridarevenue.com](mailto:douglas.charity@floridarevenue.com).

Thank you.