



5050 West Tennessee Street, Tallahassee, FL 32399

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QUESTION: Are the Taxpayer's products, [REDACTED] System, [REDACTED] System, and [REDACTED] System considered to be an impact door, impact window, or impact garage door?

ANSWER: Based on the descriptions and products specifications provided, the [REDACTED] System, the [REDACTED] System, and [REDACTED] System are doors or windows that have an impact rating. Retail sales of these products are exempt from sales tax during the exemption period.

April 6, 2023

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Re: Technical Assistance Advisement – TAA #: 23A-008
[REDACTED] ("Taxpayer")
Sales and Use Tax – Sales Tax Exemption Period on Impact-Resistant
Doors, Garage Doors, and Windows
Section 52, Chapter 2022-97, Laws of Florida (L.O.F.);
Section 212.21, Florida Statutes - ("F.S.")
Emergency Rule 12AER22-7, Florida Administrative Code (F.A.C.)
BP #: [REDACTED]

Dear [REDACTED],

This is in response to your email received January 13, 2023, requesting this Department's issuance of a Technical Assistance Advisement ("TAA") pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11 F.A.C, Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

REQUESTED ADVISEMENT

Your email received January 13, 2023, provides the following in part:

. . . I am now following up to request a Technical Assistance Advisement to clarify if some of my products could be considered as an impact door, impact window, or impact garage door and are therefore included in this tax holiday.

In this email I am addressing these 3 products directly:

1. [REDACTED] System (Used for warehouse doors, hurricane protection, and security over any opening)
2. [REDACTED] System (Used as garage doors, hurricane protection, and security over any opening)
3. [REDACTED] System (Used to cover windows, hurricane protection, and security over any opening)

Along with your email, you provided the specifications registered with the Florida Building Code for each product listed above.

You request guidance regarding whether the subject products qualify as exempt products as part of the Florida Impact-Resistant Windows and Doors Sales Tax Exemption Period that is currently on going.

FACTS

Your email provides the following regarding the subject products:

[REDACTED] System:

. . . I make the case that any product that covers an opening of a home or business that is used to gain ingress/egress is considered a door. . . . All of [REDACTED] roll down systems follow my ingress/egress definition of a door. They roll down over home openings to allow entry and protect the interior of the home.

[REDACTED] System - This product is considered a rolling door system for use over windows, doors, long span lanais. It is also commonly used for warehouse doors and occasionally garage doors. This product is currently registered as a wind abatement rolling door system with the Florida Building Code . . .

[REDACTED] System:

A garage door is a door that is used to open and close the opening to a garage. . . . [REDACTED] Downs - We have been advertising and selling these products to builders who are struggling with the long lead times of traditional garage doors and to homeowners who want a garage door that takes up less space. These rolling doors have been installed as window and door coverings but also as garage doors throughout [REDACTED] after the hurricane. . . .

The tax levied under chapter 212, Florida Statutes, may not be collected during the period from July 1, 2022, through June 30, 2024, on the retail sale of impact resistant windows, impact-resistant doors, and impact-resistant garage doors.

The exemption from sales tax for the sale of impact doors, garage doors, and windows applies, so long as the door, garage door, or window is rated or classified as "impact resistant" and the retail sale of such a product is exempt from sales tax during the exemption period. The exemption from sales tax for the sale of impact doors, garage doors, and windows is not conditioned by the type of purchaser or limited to commercial or non-commercial use. So long as a door, garage door, or window is rated or classified as "impact resistant" the retail sale of such a product is exempt from sales tax during the exemption period.

The Legislature did not provide a definition for "impact-resistant." Reliance on DBPR approval is a reliable method for determining whether a product qualifies for exemption. The approval listings included with your inquiry provides that all three of the products have an impact rating. Therefore, so long as the products are a door, a garage door, or a window, the sale of the product at retail qualifies as an exempt item during the exemption period.

CONCLUSION

Based on the descriptions and products specifications provided, the [REDACTED] System, the [REDACTED] System, and [REDACTED] System are doors or windows that have an impact rating. Retail sales of these products are exempt from sales tax during the exemption period.

This response constitutes a TAA 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, 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 TAA, 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 ten (10) 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)717-7754.

Sincerely,

Brinton Hevey

Brinton Hevey
Tax Law Specialist
Technical Assistance & Dispute Resolution
(850)717-7754

CC:

Record ID: 7000907262

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 access 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: 7000907262

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.

Thank you.