



**Florida Department of Revenue**  
*Technical Assistance and Dispute Resolution*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

**Question:** Are any of the Products or services sold by Taxpayer subject to Florida sales and use tax?

**Answer:** If taxable items of tangible personal property or services are sold by Taxpayer to a customer while the customer's vessel is dockside or in Florida waters, such transactions would be subject to Florida sales tax.

December 01, 2023

[REDACTED]  
[REDACTED]  
[REDACTED]

Via email: [REDACTED]

Re: Technical Assistance Advise ment – TAA #: 23A-021  
Florida Sales and Use Tax – Nexus and Medical Products  
[REDACTED] ("Taxpayer")

BP#: [REDACTED]

Sections: 212.02, 212.05, 212.0596, 212.06, 212.07, 212.08, 212.18, and 212.183, Florida Statutes ("F.S.")

Rules: 12A-1.011, 12A-1.020, 12A-1.039, 12A-1.062, 12A-1.0641, and 12A-1.0911, Florida Administrative Code ("F.A.C.")

Dear [REDACTED]:

This letter is in response to your letter dated [REDACTED], requesting this Department's issuance of a Technical Assistance Advise ment ("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 Advise ment**

Are any of the Products or services sold by Taxpayer subject to Florida sales and use tax?

**Facts**

Taxpayer is a [REDACTED] company registered as a Florida dealer. From its [REDACTED] [REDACTED] in the U.S.<sup>1</sup> and [REDACTED] worldwide, Taxpayer

[REDACTED]

distributes: 1) [REDACTED]; 2) [REDACTED]; 3) [REDACTED]; and 4) [REDACTED] (collectively the "Products"), solely to [REDACTED] and [REDACTED] engaged in [REDACTED] commerce.

All pharmaceutical sales are monitored by various federal and state regulatory agencies. Taxpayer is registered with each appropriate federal and state agency and maintains all records required by such oversight agencies, including an expiration date registry to ensure that the pharmaceuticals "on the shelves" in its various customer ships are good, current, and have not expired. Taxpayer employs pharmacists on its staff so as to be able to purchase and resell pharmaceutical products.

In addition to the sale of Products, Taxpayer provides comprehensive [REDACTED] and [REDACTED] (the "[REDACTED]") to its customers in [REDACTED] waters to ensure that each customer's vessel is in full compliance with all [REDACTED], [REDACTED], [REDACTED], and [REDACTED] laws and regulations governing the minimum mandatory amount of medical supplies required on board. Because medical facilities and equipment are complex and precise, Taxpayer also provides [REDACTED] services to its customers in [REDACTED] waters ("[REDACTED]"). Most recently, Taxpayer has added [REDACTED] and [REDACTED] ("[REDACTED]") to its menu of offerings so that Taxpayer's customer vessels can obtain critical guidance from qualified medical professionals by way of [REDACTED]. This is especially critical for those customers engaged in the merchant marine industry who may not have [REDACTED].

Taxpayer distributes all of its Products and services solely to the [REDACTED], either to [REDACTED] or to [REDACTED]. Taxpayer does not sell Products to the general public, has no retail stores, and engages in no mail-order sales, Amazon-type sales, or web sales. Taxpayer's customers are exclusively [REDACTED] and [REDACTED] engaged in the [REDACTED] business. By far, Taxpayer's largest group of customers consist of the [REDACTED] (e.g., [REDACTED], etc.) whose [REDACTED] contain medical facilities that are often equivalent to a [REDACTED], including a [REDACTED], and [REDACTED] ready to handle any medical emergency that may arise [REDACTED]. Taxpayer provides Products and services to the [REDACTED] industry so that the [REDACTED] can maintain their medical facilities to the highest standards and meet all local and [REDACTED] certification requirements. Although a much smaller portion of the business, Taxpayer also provides Products and services to various [REDACTED] to enable customer [REDACTED] vessels to remain in full compliance with all [REDACTED] and [REDACTED] regulations governing the operation and certification of [REDACTED] vessels and for use by the crew in the event of an accident or illness onboard.

Taxpayer purchases Products from [REDACTED] and [REDACTED] ([REDACTED]) and directly from [REDACTED]. Taxpayer maintains an inventory of Products for resale in each of its [REDACTED] U.S. locations and [REDACTED] locations. Taxpayer has [REDACTED] the [REDACTED] Services based on a perceived market need.

██████████ are performed by Taxpayer's employees or subcontractors as needed. All ██████████ are provided by physicians and other medical providers located ██████████.

### **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>2</sup> at retail in this state<sup>3</sup>. 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.

It is well-settled law exemptions are strictly construed against the taxpayer, causing the burden of proof for the exemption to be on the taxpayer. See State ex rel. Szabo Food Servs., Inc. of N.C. v. Dickinson, 286 So. 2d 529, 530-32 (Fla. 1973); Green v. City of Pensacola, 126 So. 2d 566, 569 (Fla. 1961); State v. Thompson, 101 So. 2d 381, 386 (Fla. 1958). Any doubt as to an exemption is resolved favorably towards the State. See Szabo Food Servs., 286 So. 2d at 531; United States Gypsum Co. v. Green, 110 So. 2d 409, 413 (Fla. 1959).

### **Nexus**

Physical presence of a dealer in a State is sufficient to establish physical nexus with the State for the purposes of the Commerce Clause of the United States Constitution. See Quill Corporation v. North Dakota, 112 S.Ct. 91 (1992); South Dakota v. Wayfair, Inc., 138 S.Ct 2080 (2018). A physical presence is considered as the following: having employees, agents, or representatives that sell or take orders, solicit orders, deliver merchandise, accept payments, service merchandise, or represent an entity in Florida through some other activity; owning or leasing any tangible personal property or real property in Florida; or maintaining any office, warehouse, or retail establishment that is physically located in Florida.

Section 212.18(3)(a), F.S., provides that all persons must be registered dealers before engaging in business in Florida.

Section 212.06(1)(a), F.S., provides that sales tax is collectible from all dealers. Section 212.06(2)(c), F.S., defines as a "dealer" every person who sells at retail or who offers for sale at retail, or who has in his or her possession for sale at retail; or for use, consumption, or distribution; or for storage to be used or consumed in this state, tangible personal property, including a retailer who transacts a substantial number of remote sales. Section 212.06(2)(f), F.S., defines as a "dealer" any person who maintains or has within this state, directly or by a subsidiary, an office, distributing house, salesroom, or house, warehouse, or other place of business.

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<sup>2</sup> Section 212.02(19), F.S., defines the term, "tangible personal property" as personal property which may be seen, weighed, measured, or touched or is in any way perceptible to the senses.

<sup>3</sup> Section 212.02(8), F.S., defines the term, "in this state," as "within the state boundaries of Florida as defined in s. 1, Art. 11 of the State Constitution and includes all territory within these limits owned by or ceded to the United States."

Beginning July 1, 2021, persons not located in Florida who make a substantial number of remote sales for delivery in Florida are required to register with the Department and collect and remit tax. A “substantial number of remote sales” is any number of taxable remote sales in the previous calendar year in which the sum of the total sales exceeds \$100,000 (See s. 212.0596(1)(b), F.S.). A “remote sale” is the retail sale of tangible personal property ordered by mail, telephone, the internet, or other communication, from a person who receives the order outside Florida and causes the property to be transported into Florida (See s. 212.0596(1)(a), F.S.).

It appears from the facts provided that Taxpayer has established physical nexus in Florida. Therefore, if taxable items of tangible personal property or services are sold while a vessel is dockside or in Florida waters, such transactions would be subject to Florida sales tax. Please refer to the sections below regarding whether specific [REDACTED] sold by Taxpayer “in this state” are subject to Florida sales tax plus any applicable surtaxes.

### **Medical Products**

Section 212.08(2)(a), F.S., provides that any medical products and supplies or medicine dispensed to human beings according to individual prescriptions or prescriptions written by prescribers authorized to prescribe medicinal drugs are specifically exempt from Florida sales tax. Furthermore, if medical products and supplies are not specifically identified by the statute, certain medical products and supplies are exempt if included on the Nontaxable Medical Items and General Grocery List, Form DR-46NT, as approved by the Department of Business and Professional Regulation. Form DR-46NT under the category, “General Groceries,” list “Dietary Supplements,” under the category, “Common Household Remedies,” list “Pain relievers, oral or topical,” “First aid kits,” and “Antacids,” under the category, “Chemical Compounds and Test Kits,” list “Thermometers, for human use.”

Rule 12A-1.011(2)(a)12., F.A.C., provides that “dietary supplements (including herbal supplements) are exempt from Florida sales tax.”

According to the Dietary Supplement Health and Education Act (DSHEA) of 1994, a “dietary supplement” is a product taken by mouth that contains a dietary ingredient intended to supplement the diet. The “dietary ingredient” in these products may include: vitamins, minerals, herbs or other botanicals, amino acids, and substances such as enzymes, organ tissues, glandulars, and metabolites. Dietary supplements can be found in many forms, including tablets, capsules, soft gels, liquids, and powders. DSHEA places dietary supplements in a special category under the general umbrella of “foods” and requires that every supplement be labeled a dietary supplement.

Rule 12A-1.020(4), F.A.C., provides that “compressed medical gases and medical oxygen in compliance with the provisions of Rule 61N-1.007, F.A.C., are exempt.”

Rule 12A-1.020(5)(a)2., F.A.C., provides that disinfectants used for sterilization purposes are subject to Florida sales tax.

Rule 12A-1.020(6)(d)4., F.A.C., provides that “no exemption certificate or Annual Resale Certificate is required to make purchases of medical products, supplies, or devices exempt from tax when the item is listed on Form DR-46NT or the label of the medical product, supply, or device indicates that it must be dispensed under federal or state law by the prescription or order of a licensed practitioner and that it is intended for use on a single patient.”

Based on the above provisions from the Florida Statutes and Florida Administrative Code, the following Products Taxpayer sells in Florida would be specifically exempt: all [REDACTED], [REDACTED], and any [REDACTED] and [REDACTED] and [REDACTED] and [REDACTED] and [REDACTED]. Based on the limited information provided, there appears to be no specific exemption for Florida sales of water [REDACTED] and [REDACTED]. I have enclosed a copy of Form 46-NT for your reference.

### **Information Services**

In Florida, the sale of tangible personal property is subject to sales tax, unless a specific exemption applies. See s. 212.05, F.S. Sales tax is due on the “sales price.” (See s. 212.02(16), F.S.). By definition, the “sales price” includes services that are part of the sale of tangible personal property. However, professional services are exempted from sales and use tax, except for information services. (See s. 212.08(7)(v), F.S.) Information services are defined as “... services of collecting, compiling or analyzing information of any kind or nature, or furnishing reports thereof to other persons...” (See Rule 12A-1.062(3)(a) and (5), F.A.C.).

Florida courts have held that electronic images of information displayed on a screen are not “tangible personal property,” as defined in s. 212.02(19), F.S. See Department of Revenue v. Quotron Systems, Inc., 615 So.2d 774 (Fla. 3rd DCA 1993); Henley Holdings Inc. v. Department of Revenue, No. 89-4381 (Fla. 2d Cir.Ct. July 22, 1991), affd. 599 So.2d 1282 (Fla. 1st DCA 1992). The Department has determined that such sales, without any other evidence of the transfer of something tangible, are not sales of tangible personal property for purposes of ss. 212.02(19), and 212.05, F.S. Sales of digital transmissions instead constitute services not subject to tax, pursuant to Chapter 212, F.S.

If Taxpayer’s “[REDACTED]” are in the nature of “information services” as discussed above, Florida sales of such information services would be subject to Florida sales tax and any applicable surtaxes. If the [REDACTED] are delivered to Taxpayer’s customers [REDACTED] (as it appears the [REDACTED] are), such sales of [REDACTED] would not be subject to tax.

### **Repairs**

Repairs to tangible personal property in Florida are subject to Florida sales tax, unless a specific exemption applies. The repair of a [REDACTED] in Florida is generally subject to tax at the rate of 6%

state sales tax and any applicable surtaxes. However, on each repair of a boat in Florida, the tax on the repair may not exceed \$60,000. See s. 212.05(5), F.S.

As for merchant ships, s. 212.08(8)(a), F.S. and Rule 12A-1.0641, F.A.C., provide a partial exemption for the sale or use of vessels and parts thereof used to transport persons or property in interstate or foreign commerce, including commercial fishing vessels. The partial exemption is only allowed when the purchaser signs an affidavit that the item or items to be partially exempted are for the exclusive use designated.

### **Direct Pay Authority**

Section 212.183, F.S., and Rule 12A-1.0911(2), F.A.C., provide that the Department will authorize dealers to assume the obligation of self-accruing and remitting tax directly to the Department for certain purposes.

If Taxpayer makes Florida sales to customers that have been issued Sales and Use Tax Direct Pay Permits pursuant to s. 212.183, F.S., such Sales and Use Tax Direct Pay Permits allow those customers to remit the applicable sales tax due on taxable purchases directly to the Department. The implication of using a direct pay permit is that the holder of the permit acknowledges the responsibility and obligations of remitting the sales tax due on all taxable purchases.

### **Sales for Resale**

Section 212.07(1)(b), F.S., and Rule 12A-1.039(1)(b), F.A.C., provide that a resale must be in strict compliance with s. 212.18, F.S., and the rules and regulations, and any dealer who makes a sale for resale that is not in strict compliance with s. 212.18, F.S., and the rules and regulations is liable for and must pay the tax. A sale for resale is exempt from Florida sales tax when Taxpayer accepts in good faith a valid Florida Annual Resale Certificate from the purchaser at the time of sale.

### **Conclusion**

If taxable items of tangible personal property or services are sold by Taxpayer to a customer while the customer's vessel is dockside or in Florida waters, such transactions would be subject to Florida sales tax.

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 and 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 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) 717-6363.

Sincerely,

Leigh L. Ceci

Leigh L. Ceci, MAcc  
Tax Law Specialist  
Technical Assistance & Dispute Resolution

Record ID: 7001023491

## 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: 7001023491

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.





# Nontaxable Medical Items and General Grocery List

DR-46NT  
R. 07/23  
Rule 12AER23-6, F.A.C.  
Effective 07/23  
Page 1 of 3

## Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency Virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

## Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

## Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use

## **Cosmetics and Toilet Articles**

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Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, hair spray, shaving products, cologne, perfume, shampoo, and deodorant. Cosmetics and toilet articles are **EXEMPT** only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

### **Oral Hygiene Products**

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The following oral hygiene products are exempt from sales tax:

- Electric and manual toothbrushes
- Toothpaste
- Dental floss and dental picks
- Oral irrigators
- Mouthwash

### **Prosthetic Appliances or Orthopedic Appliances**

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Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are **EXEMPT**.

In addition, the following prosthetic and orthopedic appliances are specifically **EXEMPT** under Florida law or have been certified by the Department of Health as **EXEMPT** without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe liners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)

## **Prosthetic Appliances or Orthopedic Appliances - continued**

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- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts
- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

### **Other Exempt Medical Items**

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- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are **EXEMPT**. Examples are dental bridges and crowns.

Medical products, supplies, or devices are **EXEMPT** when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:  
Artificial arteries, heart valves, and larynxes

## **Other Exempt Medical Items - continued**

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- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are **TAXABLE**, even though the equipment may be used in connection with medical treatment.

### **Optical Goods**

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Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are **EXEMPT**. Standard or stock eyeglasses and other parts sold without a prescription are **TAXABLE**.

### **Products to Absorb Menstrual Flow**

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Products used to absorb menstrual flow are **EXEMPT** from Tax. Some examples of items that would be **EXEMPT** are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

### **Diapers and Incontinence Products for Human Use**

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- Diapers (all ages)
- Incontinence undergarments
- Incontinence pads
- Incontinence liners

### **Items for Independent Living**

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- A bed transfer handle selling for \$60 or less.
- A bed rail selling for \$110 or less.
- A grab bar selling for \$100 or less.
- A shower seat selling for \$100 or less.

### **General Groceries**

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The following general classifications of grocery products are **EXEMPT** from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are **TAXABLE**. Sandwiches sold ready for immediate consumption are **TAXABLE**.

### **General Groceries - continued**

Baked goods and baking mixes  
Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods  
Bread or flour products  
Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated  
Butter  
Canned foods  
Cereal and cereal products  
Cheese and cheese products  
Cocoa  
Coffee and coffee substitutes  
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard  
Cookies, including chocolate-coated or cream-filled  
Crackers  
Dairy products  
Dairy substitutes  
Dietary substitutes (including herbal supplements)  
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)  
Eggs and egg products  
Fish, shellfish, and other fish products  
Food coloring  
Food supplements  
Frozen foods  
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)  
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners  
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads  
Grain products and pastas, including macaroni and noodle products, rice and rice dishes  
Honey  
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles,

### **General Groceries - continued**

frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)  
Jams, jellies, and preserves  
Margarine  
Marshmallows  
Meal replacement powders and drinks, including liquid food supplements  
Meat and meat products  
Meat substitutes  
Milk and milk products, including products intended to be mixed with milk  
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)  
Peanut butter  
Poultry and poultry products  
Salad dressings and dressing mixes  
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial  
Sandwich spreads  
Sauces and gravies  
Seafood and seafood products  
Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)  
Spreads, except those cooked or prepared on the seller's premises  
Sugar, sugar products, and substitutes  
Tea (including herbal tea), unless sold in liquid form  
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices  
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)  
Vegetable oils, lard, olive oil, shortenings, and oleomargarine  
Vegetable salads, fresh (except those sold cooked with eating utensils)  
Vitamins and minerals

### **Bakeries, Pastry Shops, or Similar Establishments**

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

### **Exempt Infant Supplies**

Baby food  
Baby formulas, liquid or powder  
Baby teething lotion  
Baby teething powder  
Oral electrolyte solutions for infants and children

### **Exempt Miscellaneous Items**

Bibles, hymn books, and prayer books  
Flags, United States or official state flag of Florida

### **Seeds and Fertilizers**

Fertilizers, including peat, topsoil, and manure<sup>1 and 2</sup>  
Seeds, including field, garden, and flower (no exemption certificate required)  
Fungicides<sup>1 and 2</sup>  
Herbicides<sup>1 and 2</sup>  
Insecticides<sup>1 and 2</sup>  
Pesticides<sup>1 and 2</sup>  
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>  
Weed killers<sup>1 and 2</sup>

<sup>1</sup> Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

<sup>2</sup> The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.