



Tax Information Publication

TIP

No: 18A01-06

Date Issued:
May 30, 2018

New Sales and Use Tax Exemption for Recycling Roll Off Containers

Effective July 1, 2018, recycling roll off containers are exempt from sales and use tax when the container:

- Is purchased by a business whose primary business activity is within code 423930 of the North American Industry Classification System (NAICS) (2007), and
- Is used exclusively for business activities classified under that code.

Business activities under NAICS code 423930 include merchant wholesale distribution of automotive scrap, industrial scrap, and other recyclable materials. For more information on NAICS industry codes, visit census.gov/cgi-bin/sssd/naics/naicsrch.

Purchasers of qualifying containers should provide the seller with a signed certificate certifying the purchaser's entitlement to the exemption. This certificate will relieve the seller of any potential tax liability on the sale. A sample exemption certificate is provided.

References: Section 36, Chapter 2018-118, Laws of Florida; Section 212.08(7)(ooo), 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 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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**Sample Exemption Certificate
Recycling Roll Off Containers
Exempt under Section 212.08(7)(ooo), Florida Statutes**

I certify that I qualify for an exemption from sales tax under section (s.) 212.08(7)(ooo), Florida Statutes (F.S.), for all eligible purchases of recycling roll off containers made on or after _____ (date). I am eligible to make this purchase exempt from tax because my primary business activity is within NAICS code 423930, as contained in the North American Industry Classification System as published in 2007 by the Office of Management and Budget, Executive Office of the President, and because the container(s) being purchased will be used exclusively for business activities within NAICS code 423930.

I understand that if it is determined that the purchase does not qualify for exemption under s. 212.08(7)(ooo), F.S., I will be liable for sales and use tax, interest, and penalties due on the purchase price of the container(s).

I further understand that any person who fraudulently issues, for the purpose of evading tax, a certificate or statement in writing to a vendor or to any agent of the state in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, pursuant to s. 202.085, F.S., will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

Purchaser's Name and Title (Print or Type)

Signature

Date

**Form to be retained in vendor's records.
Do not send to the Department of Revenue.**