



## Tax Information Publication

# TIP

No: 23A01-25

Date Issued:  
December 22, 2023

### **New Florida Farm Tax Exempt Agricultural Materials (TEAM) Card Program Beginning January 1, 2024**

Under the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card Program, the Florida Department of Revenue (Department) will begin accepting applications for TEAM Cards beginning January 1, 2024. The Florida Department of Agriculture and Consumer Services (DACS) will provide cards to farmers approved by the Department.

#### **About the TEAM Card**

The TEAM Card allows qualified farmers to claim sales tax exemptions provided in section 212.08, Florida Statutes (F.S.), on items purchased for agricultural use. Farmers may present the plastic, wallet-size TEAM card to selling dealers instead of preparing a paper exemption certificate for each purchase.

#### **Eligibility Requirements**

A farmer, as defined in s. 212.02(28), F.S., whose property is classified as agricultural according to s. 193.461, F.S., **or** who has implemented agricultural best management practices adopted by DACS according to s. 403.067(7)(c)2., F.S., on property the farmer owns or leases is eligible to apply for a TEAM card.

#### **Applying for and Renewing a TEAM Card**

A qualified farmer desiring to obtain a TEAM Card must complete *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* ([Form DR-1 TEAM](#)). **Beginning January 1, 2024**, qualified farmers may apply to the Department online or obtain a copy of Form DR-1 TEAM to apply by mail at [floridarevenue.com/forms](http://floridarevenue.com/forms), under the Sales and Use Tax category.

If the Department approves an application, the Department will notify DACS to issue the TEAM Card to the farmer. The TEAM Card will feature a unique certificate number, date of issuance, and expiration date.

TEAM cards expire five years after the date of issuance. At the end of the five-year period, the Department will use available information to determine whether the TEAM Card holder continues to qualify.

If the renewal is approved, the Department will notify DACS to issue a new TEAM Card. The Department will issue the farmer a request for documentation when it is unable to determine eligibility for renewal.

#### **Documenting Exempt Sales to TEAM Card Holders**

Selling dealers are required to document the exempt nature of their tax-exempt sales. Dealers who make a tax-exempt sale to a qualified farmer who presents their TEAM card are required to obtain one copy of the farmer's TEAM Card for purposes of documenting exempt sales to the farmer during the effective period of the card. A selling dealer who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the card.

Instead of obtaining a copy of the farmer's TEAM Card, a selling dealer may document the exempt sale by requesting a transaction authorization number, valid for a single transaction only, from the Department prior to or at the time of sale. Selling dealers may request a transaction authorization number by:

- Using the Department's online Certificate Verification System at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or
- Calling the Department's automated nationwide toll-free telephone verification system at (877) 357-3725

Selling dealers who make sales to qualified farmers who are regular customers may request a vendor authorization number instead of maintaining a copy of a farmer's TEAM Card or obtaining a transaction authorization number. The vendor authorization number is a customer-specific number and is valid for purposes of documenting exempt sales during the effective period of the farmer's TEAM Card. Selling dealers may request a vendor authorization number using the Department's online Certificate Verification System at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates).

**References: Section 212.08, F.S., Emergency Rule 12AER23-17, F.A.C.**

#### **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](http://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.**

#### **Want the latest tax information?**

- ✓ Subscribe to our tax publications or sign up for due date reminders at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)
- ✓ Visit the Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for online guides and tutorials
- ✓ Follow us on **X (formerly Twitter)** and **Instagram**