

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-10R

Date Issued: Oct 17, 2002

NOTE: This TIP supercedes TIP 02A01-10, issued August 1, 2002

The Department is issuing this revised TIP based on additional information received from the Notary Section of the Governor's Office. The original TIP stated that when a notary changed his or her name, the notary must request an amended commission by submitting the appropriate application and a \$25 fee that covers the cost of a replacement notary seal stamp.

Officials with the Notary Section have advised the Department that the \$25 fee does not cover the cost of a replacement notary seal stamp. The fee is simply a service fee that covers the cost of administration. No tangible personal property of any nature is provided with the fee. Therefore, the fee would not be subject to sales tax. The replacement notary seal stamp comes from the bonding company. The paragraph in the original TIP addressing the issue has been removed.

SALES AND USE TAX ASSOCIATED WITH NOTARIES PUBLIC

A notary public is a public officer appointed and commissioned by the Governor whose function is to administer oaths, take acknowledgement of deeds and other instruments, attest to or certify photocopies of certain documents, and perform other duties specified by law. There are several transactions associated with Notaries that are subject to Florida sales and use tax.

Application Process

Individuals desiring to become a notary generally use a surety bonding company to process their application. Florida law requires a \$25 application fee, a \$10 commission fee, and a \$4 education surcharge. These fees are exempt from sales and use tax. Applicants must also obtain a \$7,500 surety bond prior to

their appointment. Charges for the surety bond are also exempt from sales and use tax.

However, items of tangible personal property, such as a notary public seal stamp, Florida notary handbook, or a wall sign, are subject to sales and use tax and any applicable discretionary sales surtax based on the customer's location. The tax must be separately itemized on the bill or invoice. Additionally, if the seller offers both taxable items (i.e., stamps, books, or signs) and nontaxable services (i.e., education and surety bonds) for a single bundled price, the entire sales price is subject to tax, and the tax must be separately stated on the bill or invoice.

If a notary seal is lost, misplaced, or stolen, the notary is required to notify the Department of State, or the Governor's Notary Section in writing, and any purchase of a subsequent notary seal stamp is subject to sales tax and any applicable discretionary sales surtax.

Notary Fees

Florida law authorizes notaries to charge a fee for their services. These fees are exempt from sales and use tax providing the fee is separately itemized from any other service or sale of tangible personal property that the notary may provide in addition to their notarial duties.

Example A: A notary attests to a photocopy from an original Social Security card and charges a \$10 fee. The \$10 fee is exempt from sales and use tax.

Example B: A notary performs a marriage ceremony and charges a \$20 fee for solemnizing the rites of matrimony. The \$20 fee is exempt from sales and use tax.

Example C: A notary performs a marriage ceremony. In addition to solemnizing the rites of matrimony, the notary provides flowers, a photographer, and prepares and serves food and drinks. The notary charges \$2,500 for the marriage ceremony and the other services. The entire charge is subject to sales and use tax and any discretionary sales surtax.

Example D: Same facts as in Example C except the notary itemizes \$20 for the notarial act of solemnizing the rites of matrimony and \$2,500 for the catering services. The \$20 notarial act is exempt from sales and use tax. The \$2,500 catering fee is taxable.

References: Chapters 117 and 212, 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 our Internet site at myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.