



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Sales Tax Exemption for Natural Gas Used to Generate Electricity in a  
Non-Combustion Fuel Cell Used in Stationary Equipment**

Effective July 1, 2013, natural gas used to generate electricity in a non-combustion fuel cell used in stationary equipment is exempt from sales and use tax.

Sellers of natural gas are required to document exempt sales. Attached is a suggested certificate to be completed by the purchaser and maintained in the selling vendor's books and records.

**References: Section 4, Chapter 2013-42, Laws of Florida; Section 212.08(4)(a), 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 [www.myflorida.com/dor](http://www.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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**SUGGESTED EXEMPTION CERTIFICATE  
FOR NATURAL GAS USED TO GENERATE ELECTRICITY IN A  
NON-COMBUSTION FUEL CELL USED IN STATIONARY EQUIPMENT**

This is to certify that natural gas purchased on or after \_\_\_\_\_ (Date) from \_\_\_\_\_ (Selling Vendor's Name) will be used to generate electricity in a non-combustion fuel cell used in stationary equipment.

I understand that if I use the purchased natural gas for any nonexempt purpose, I must pay tax on the purchase price of the natural gas directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this Certificate to evade payment of sales tax, I will be liable for payment of the sales tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Suggested Exemption Certificate and the facts stated herein are true.

Purchaser's Name \_\_\_\_\_

Purchaser's Address \_\_\_\_\_

\_\_\_\_\_  
Sales and Use Tax Certificate of Registration Number  
(if applicable): \_\_\_ - \_\_\_\_\_ - \_\_\_

By \_\_\_\_\_  
(Signature of Purchaser or Authorized Representative)

\_\_\_\_\_  
(Name and Title of Purchaser's Authorized Representative)

Date \_\_\_\_\_

This certificate relieves the vendor from the responsibility of collecting tax on exempt sales amounts. The Department will look solely to the purchaser for recovery of tax if the purchaser was not entitled to the exemption.

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