



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: **13A01-09**

Date Issued:  
**June 27, 2013**

**Sales Tax Exemption Dyed Diesel Fuel Used in Commercial  
Fishing Vessels and for Aquacultural Purposes**

Effective July 1, 2013, sales of dyed diesel fuel for use in vessels for commercial fishing and aquacultural purposes will be exempt from sales and use tax imposed under Chapter 212, Florida Statutes (F.S.).

Section 212.08(4)(a)4., F.S., is added to grant an exemption from sales tax on sales of dyed diesel fuel placed into the storage tank of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from Florida salt or fresh waters for resale to the public.

To qualify for this exemption, at the time of purchase, the purchaser must give the seller a certificate stating that the dyed diesel fuel placed into the storage tank of the vessel or equipment will be used exclusively for commercial fishing and for aquacultural purposes. Attached is a suggested certificate to be completed by the purchaser and maintained in the vendor's books and records.

The exemption does not apply to dyed diesel fuel used for sport or pleasure fishing. In addition, dyed diesel fuel should never be used in a vehicle driven or operated on Florida highways unless authorized under section 206.874(3), F.S.

**References: Chapter 2013-82, Laws of Florida; Chapter 212, Florida Statutes; Rule Chapter 12A-1, Florida Administrative Code**

**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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
- ✓ Follow us on Twitter @MyFLDOR\_TaxInfo

**EXEMPTION CERTIFICATE  
DYED DIESEL FUEL USED EXCLUSIVELY IN A VESSEL  
FOR COMMERCIAL FISHING OR AQUACULTURAL PURPOSES**

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after \_\_\_\_\_ (Date) from \_\_\_\_\_ (Selling Vendor's Name) will be used exclusively in the equipment or commercial fishing vessel for the taking of fish, crayfish, oysters, shrimp, or sponges from Florida salt or fresh waters for resale to the public.

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

I understand that if I fraudulently issue this Certificate to evade payment of Florida 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 Exemption Certificate and the facts stated herein are true.

\_\_\_\_\_  
SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

\_\_\_\_\_  
TITLE OR DESIGNATION

\_\_\_\_\_  
DATE