



Tax Information Publication

TIP

No: 19A01-08

Date Issued:
August 16, 2019

**Donation of Tangible Personal Property for Resale by a Dealer
to Organizations Exempt from Federal Income Tax Pursuant to
Section 501(c)(3) of the Internal Revenue Code**

Florida law provides that when tangible personal property is donated to any person, federal or state governmental unit, or religious, educational or charitable institution, the donor is required to pay sales and use tax on the acquisition cost of the tangible personal property, unless the donor is an entity exempt from Florida sales tax.

Beginning July 1, 2019, changes to Florida law provide that dealers are no longer required to remit sales and use tax on the acquisition price of tangible personal property that was purchased exempt for resale but subsequently donated to an exempt 501(c)(3) organization.

References: Section 6, Chapter 2019-42, Laws of Florida; Section 212.08(7)(p), 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.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the [Taxpayer Education](http://floridarevenue.com) webpage at floridarevenue.com for news about live and recorded tax webinars
- ✓ Follow us on Twitter [@FloridaRevenue](https://twitter.com/FloridaRevenue)