

Florida Department of Revenue
Tax Information Publication

TIP 98A01-15S
DATE ISSUED: Aug 14, 1998

SPECIAL NOTICE

Recently, we mailed you a TIP (Tax Information Publication). It was numbered 98(A)1-15 and was titled Changes in Sales and Use Tax Exemptions for Agriculture Industry.

Since that mailing, the Department has received several inquiries from nurserymen as to whether their sale of ornamental nursery stock is taxable since they are included in the definition of "farmer". The answer is: the sale of ornamental nursery stock sold by the producer directly to the consumer is taxable. Section 212.07(5), F.S. is clear about this taxability.

Our explanation of these new exemptions was apparently confusing to some. We apologize and hope this notice has answered your questions.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at
<http://sun6.dms.state.fl.us/dor/> for forms and other
information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,
twenty-four hours a day, seven days a week, using your fax
machine handset and follow the instructions.

References:

TIP 98(A)1-15

s. 212.07(5), F.S.

Rule 12A-1.048(2) and (8), F.A.C.