



## Tax Information Publication

# TIP

No: 15A01-11

Date Issued:  
June 25, 2015

### **Qualifying Power Farm Equipment Exemption Expanded to Include Replacement Parts, Accessories, Repairs, and Power Farm Equipment Used Through the Storage Phase of Production**

**Effective July 1, 2015**, the sale, rental, lease, use, consumption, repair, and storage for use in Florida of power farm equipment or irrigation equipment, including replacement parts and accessories for power farm equipment or irrigation equipment are exempt from sales tax. The exemption includes power farm equipment used in the storage of raw products on a farm.

Examples of qualifying “power farm equipment” include, but are not limited to: augers, combines, conveyors, disks, dozers, feeding systems, forklifts, generators, harrows, hay balers, irrigation motors, mowers, plows, power units, pumps, refrigeration equipment, skidders, and tractors.

Examples of qualifying parts and accessories include, but are not limited to: tires, batteries, radios, global positioning systems, replacement parts, blades, disks, hoses, pumps, sprinkler heads, conveyor belts, lubricants, and gauges.

In order for the exemption to apply, the power farm equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by agricultural industries included in Section (s.) 570.02(1), Florida Statutes (F.S.), or for fire prevention and suppression work with respect to such crops or products.

The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under s. 212.08(3), F.S.

A suggested exemption certificate is attached.

**References: Section 14, Chapter 2015-221, Laws of Florida; Section 212.08(3), 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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**EXEMPTION CERTIFICATE  
CERTAIN POWER FARM EQUIPMENT, REPAIRS, PARTS, OR ACCESSORIES**

This is to certify that the power farm equipment, repairs, parts, or accessories described below, purchased or repaired on or after \_\_\_\_\_ (date) from  
ITS Auctions LLC (Selling Dealer's Business Name) is purchased, repaired, leased, licensed, or rented for the following purpose:

- ( ) Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or
- ( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S.

**POWER FARM EQUIPMENT:**

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I understand that if I use the equipment for any purpose other than the ones stated above, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the 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.

The exemption specified by the purchaser may be verified by calling 800-352-3671.

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

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

Name and Title of Purchaser's Authorized Representative:

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

Date: \_\_\_\_\_