FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

DIVISION OF AQUACULTURE

Sales Tax Exemptions for Aquaculture Businesses

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Aquaculturists are encouraged to apply for a Florida Farm TEAM (Tax Exempt Agricultural Materials) Card as a convenient way for farmers to claim applicable agricultural sales tax exemptions provided in Chapter 212, Florida Statutes (F.S.). The plastic, wallet-sized Florida Farm TEAM Card is a physical alternative to paper exemption certificates. The Florida Farm TEAM card will help make Florida a more farmer-friendly state to purchase needed supplies and goods. For information about the card, visit: Florida Farm TEAM Card. Aquaculturists that possess a valid Aquaculture Certificate of Registration may qualify for many of the same agricultural tax exemptions offered to other forms of agriculture. Visit the Florida Department of Revenue webpage at FloridaRevenue.com for more information on aquacultural tax exemptions or **contact the Tax Services office at (850) 488-6800**. A purchaser's exemption certificate form can be downloaded here. *The following information is provided as guidance material only, is subject to change and does not guarantee exemption status.*

Businesses that possess a valid Aquaculture Certificate of Registration may qualify for the following agriculture-related sales tax exemptions:

1) **Electricity** used directly or indirectly for the production or processing of agricultural farm products on a farm, see TIP 12A01-07, 18A01-10.
2) The sale, rental, lease, use, consumption, repair and storage for use in Florida of power farm equipment, including replacement parts and accessories for power farm equipment are exempt from sales tax. Persons engaged in the agricultural production of aquaculture products qualify for the exemption on their **purchase or lease of a boat or boat motor** to be used exclusively for aquacultural purposes, see TIP 15A01-11, and s. 12A-1.087(5)(a), F.S.
3) **A trailer** purchased by a farmer for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another, see TIP 22A01-15.
4) **Hog wire and barbed wire fencing** used in agricultural production on lands classified as agricultural lands under s. 193.461, F.S. Also exempt are gates and materials used to build or repair hog wire or barbed wire fencing, see TIP 22A01-15.
5) **Off-highway vehicles** that are to be used exclusively on a farm for agricultural production, including the preparation, planting, cultivating, or harvesting of these products or any other practices necessary to accomplish production through the harvest phase, see TIP 05A01-04.
6) **Butane gas, propane gas, and all other forms of liquefied petroleum gas** purchased by a farmer for use in any tractor, vehicle or other farm equipment used directly or indirectly for the production, packing or processing of aquacultural products whether used on or off the premises of a farm, see TIP 18A01-10.
7) The **gross proceeds from the sale of livestock** products, including aquaculture products as defined in s. 597.0015(3), F.S., (this exclusion does not apply to *ornamental nursery stock*), direct from the farm remain exempt from sales tax, provided such sales are made directly by the producers, see TIP 98A01-15.
8) **Aquaculture health products** that are used by aquaculture producers to prevent fungi, bacteria and parasitic diseases in the production or aquaculture products, see TIP 17A01-08.
9) **Dyed diesel fuel** for use in vessels for commercial fishing and aquacultural purposes will be exempt from sales and use tax imposed under s. 212.08(4)(a)4, F.S., see TIP 13A01-09R.
10) **Feed for livestock**, including aquaculture products as defined in s. 597.0015(3), F.S., is exempt from sales and use tax under s. 212.08(7)(d), F.S., see TIP 15A01-09.
11) **Generators, motors and similar types of equipment** used exclusively as a power source on a farm, see s. 12A-1.087(7)(a), F.S.
12) **Misc. items**, such as: **disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides and weed killers; portable containers** or movable receptacles in which portable containers are placed, used for processing farm products; cloth, **plastic** and other similar materials used for shade, mulch or protection from frost or insects on a farm, see s. 212.08(5)(a), F.S.
13) **Industrial machinery and equipment**, including parts and accessories, purchased for use in aquaculture activities at fixed locations are exempt from sales tax, see TIP 18A01-10.
14) The consideration paid for rental or lease of real property assessed as agricultural property, under s. 193.461, F.S., is exempt from sales tax, see s. 212.031(1)(a)(1), F.S.