



## Tax Information Publication

# TIP

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### Exemption for Farm Trailers Weighing 12,000 Pounds or Less

**Effective July 1, 2015**, sales tax may not be imposed on that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less 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. The exemption is not forfeited by using a trailer to transport the farmer's farm equipment. The exemption does not apply to the lease or rental of a trailer. The exemption will apply whether or not the trailer is licensed under Chapter 320, Florida Statutes (F.S.), for highway use.

**Example:** Farmer purchases a cattle trailer weighing less than 12,000 pounds for a purchase price of \$26,000.00 for exclusive use in agricultural production or to transport cattle from his or her farm to a place where the cattle are sold. Sales tax will be imposed only on the purchase price that exceeds \$20,000.00, which in this example is \$6,000.00.

The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section (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  
FARM TRAILERS WEIGHING 12,000 POUNDS OR LESS**

This is to certify that the trailer described below, purchased on or after \_\_\_\_\_  
(date) from \_\_\_\_\_ (Selling Dealer's Business Name) is  
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.

DESCRIPTION OF TRAILER INCLUDING WEIGHT:

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**Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax.**

I understand that if I use the equipment for any purpose other than the one stated, I must  
pay tax on the initial \$20,000 of the purchase price of the trailer 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:

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Purchaser's Address:

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Name and Title of Purchaser's Authorized Representative:

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

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