



## Tax Information Publication

# TIP

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### **Sales of Stakes Used to Support Plants During Agricultural Production**

Effective July 1, 2015, the sale of stakes used by a farmer to support plants during agricultural production is exempt from sales tax.

The term “agricultural production” means the production of plants and animals useful to humans, including the preparation, planting, cultivating, and harvesting of these products or any other practices necessary to accomplish production of these products through the harvest phase, including storage of raw products on a farm. The term includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and all forms of farm products and farm production.

The exemption is not permitted unless the purchaser signs a certificate stating that the stakes are purchased to support plants during agricultural production.

A suggested exemption certificate is attached.

**Reference: Section 14, Chapter 2015-221, Laws of Florida**

#### **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**  
**STAKES USED TO SUPPORT PLANTS DURING AGRICULTURAL PRODUCTION**

This is to certify that the stakes purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name) are purchased by a farmer to support plants during agricultural production.

I understand that if I use the stakes for any purpose other than the one stated, then 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:

\_\_\_\_\_

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

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