

2007

FLORIDA TAX HANDBOOK
(excerpt)

EXCLUSIONS, EXEMPTIONS, AND DEDUCTIONS
FROM THE SALES AND USE TAX

Exemptions
In Statutory Order

ALL EXEMPTIONS

Line No.	Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1	1949	212.02(1), 212.04(1)(b)	Federal tax on admissions.	0.5	H
2	1990	212.02(1)	Hospital physical fitness facility charges.	2.2	H
3	1949	212.02(2)	Occasional or isolated sales by businesses and individuals. (*1)	25.1	M
4	1970	212.02(2)	Rent on low income housing.	63.7	H
5	1990	212.02(2)	Leasing of real property between certain corporations.	5.6	B
6	1979	212.02(10)(g)	Per diem and mileage charges paid to owners of railroad cars.	1.5	B
7	1995	212.02(10)(j)	Privilege, franchise and other fees paid to do business at airports	8.6	B
8	1949	212.02(14)(a)	Items purchased for subsequent resale. (*2)	36,285.8	(*)
9	1949	212.02(14)(c)	Materials used for packaging.	35.2	B
10	1949	212.02(14)(c)	Components or ingredients of processed or manufactured goods.	insig.	B
11	1998	212.02(14)(c)	Parts incorporated into repair for resale	insig.	B
12	1998	212.02(16)	Federal excise taxes imposed on retailers	1.0	B
13	1949	212.02(19)	Intangible personal property. (*4)	19,451.0	(*)
14	1998	212.02(20)	Automobiles loaned to driver education and safety programs	insig.	B
15	1998	212.02(28) & (29)	Fish breeding	0.1	B
16	2006	212.02(33)	Small private aircraft fleet of more than 25 planes	0.8	B
17	1949	212.03(4), 212.031(1)(a)2.	Rent charges paid by certain long term occupants.	4.0	H
18	1979	212.03(7)(a)	Rent charges paid by certain full-time students.	33.1	H
19	1979	212.03(7)(a)	Rent charges paid by active military personnel.	32.0	H
20	1972	212.03(7)(a)	Rent charges paid by permanent residents.	1,259.2	H
21	1972	212.03(7)(c)	Charges for rent in certain mobile home parks.	3.3	H
22	1979	212.03(7)(d)	Rent charges for living accommodations in migrant labor camps.	13.1	H
23	1969	212.031(1)(a)1.	Charges for renting property assessed as agricultural.	28.5	B
24	1985	212.031(1)(a)4.	Condominium recreational leases.	8.0	B
25	1987	212.031(1)(a)5.	Streets used by a utility for utility purposes.	40.5	B
26	1999	212.031(1)(a)5.	Cell phone towers & co-located equipment	3.4	B
27	2000	212.031(1)(a)5.	Cell phone towers	0.9	B
28	1987	212.031(1)(a)6.	Toll road charges.	64.7	M
29	1987	212.031(1)(a)6.	Street parking meter charges.	1.4	M
30	1987	212.031(1)(a)7.	Airport property used for landing, taxiing, or loading.	26.4	B
31	1987	212.031(1)(a)8.	Port property used for moving, loading or fueling of ships.	15.8	B
32	1997	212.031(1)(a)8.	Wharfage guarantees	0.4	B
33	1987	212.031(1)(a)9.	Leases/rentals of certain property used for movie productions	5.7	B
34	1983	212.031(1)(a)10.	Movie theater concession rent.	2.1	B
35	1999	212.031(1)(a)10.	Rents, subleases, or licenses in recr. or sports arenas, civic centers	0.7	B
36	2006	212.031(1)(a)12.	Rents, based on sales, from Souvenirs' leases in civic centers, 7-1-09	0.3	B
37	2000	212.031(1)(a)13.	Commercial Leases/Space Flight	0.8	B
38	1998	212.031(1)(b)	Pro-rated exemption for for-profit homes for the aged	insig.	B
39	1977	212.031(5)	Convention hall subleases.	7.7	B
40	1978	212.031(6)	Leases by agricultural fair associations.	insig.	B
41	1998	212.031(7)	Certain utility charges if separately billed	23.5	H
42	1998	212.031(8)	Certain lease termination payments	10.7	B
43	1999	212.031(9)	Highschool and college teams' stadium skyboxes	0.9	O
44	2000	212.031(10)	Entertainment Facilities	4.3	B
45	2006	212.04(1)(b)	Local seat surcharges or service charges, 7-1-09 repeal	1.3	M
46	1998	212.04(1)(d)	Travel agent mark-up on taxed admissions or transient rentals	insig.	B
47	1949	212.04(2)(a)1.	Admissions to certain school and state events.	8.1	M
48	1978	212.04(2)(a)2.a.	Dues, fees, and admissions charged by non-profit entities.	29.2	O
49	2006	212.04(2)(a)2.b.	Sports authority or Commission events; repeal 7-1-09	0.6	M
50	1980	212.04(2)(a)3.	Admissions paid by students for required sports or recreation.	6.0	M
51	1981	212.04(2)(a)4.	Super Bowl football tickets (impact only when held in Florida)	insig.	H
52	1994	212.04(2)(a)5.	Governmental participation or sponsorship fees	20.3	O
53	1989	212.04(2)(a)6.	Tickets for certain non-profit theater, opera or ballet events.	2.1	O
54	1998	212.04(2)(a)8.	Particip. fees to athletic events where spectators are charged admission	insig.	O
55	1963	212.04(2)(c), 212.02(20)	Pari-mutuel admissions tax imposed by s. 550.09.	insig.	B
56	1976	212.05(1)(a)2.	Sales of boats or airplanes removed from the state.	74.2	B
57	1971	212.05(1)(c)	Long term vehicle leases if tax paid when purchased by lessor.	2.2	B
58	1998	212.05(1)(g)	Newspaper and magazine inserts	41.3	B
59	1994	212.05(1)(h)1.	2% rate abatement for coin-operated amusement machines	4.9	B
60	1993	212.05(1)(k)	Law enforcement officers' protection services.	4.2	B
61	1999	212.05(1)(k)	US legal coins and coins in excess of \$500	0.4	B
62	1998	212.05(1)(n)	When TPP prizes are awarded, operator can pay tax on 25% of receipts	0.3	B
63	1989	212.0506(3)	Certain service warranties relating to real property fixtures.	4.0	B
64	1989	212.0506(7)	Service warranties on which ins. prem. tax is due (homeowner warr.).	3.0	B
65	1998	212.0506(10)	Certain materials and supplies used in fulfillment of service warranty	44.9	B
66	1998	212.051(1)	Pollution control equipment used in manufacturing	24.1	B
67	1998	212.051(2)	Solid waste management equipment	3.9	B
68	1982/06	212.052	Items fabricated for use in research and development activities.	18.9	B
69	1987	212.0598	Partial exemption for air carriers' maintenance bases.	insig.	B

Exemptions

ALL EXEMPTIONS

In Statutory Order

Line No.	Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
70	1984	212.06(1)(b)	Partial exemption for production cost of cogenerated energy. (*15)	30.0	B
71	1984	212.06(1)(b)	Electricity consumed or dissipated in the transmission of electricity. (*15)	33.5	B
72	1969	212.06(1)(b)	Fabrication labor used in the production of qualified motion pictures.	9.9	B
73	1982	212.06(1)(b)	Portion of price of factory built building attributable to labor costs.	insig.	B
74	1988	212.06(1)(c)	Use tax on asphalt; special calculations.	insig.	B
75	1999	212.06(1)(c)	Partial exemption for asphalt sold to governments	2.0	B
76	1998	212.06(1)(d)	Cost price calculation for certain industries	insig.	B
77	1992	212.06(2)(d), 5(c), 212.0596(2)(c), (f)	Printing for out-of-state customer, when he provides the paper.	18.4	B
78	2000	212.06(3)(b)	Certain Printed Materials	0.4	B
79	1949	212.06(5)(a)	Tangible personal property imported or produced for export.	4,817.3	(*)
80	1949	212.06(5)(a)	Aircraft being exported outside the U.S.	13.7	B
81	1949	212.06(5)(a), 212.081(5)	Any sale exempted by federal law or the U.S. Constitution.	insig.	M
82	1983	212.06(5)(b)	Non-resident dealers purchasing items for resale overseas.	3.7	B
83	1949	212.06(7)	Credit for tax paid to other states.	70.2	M
84	1969	212.06(8)	Imported items if used in another state for 6 months or more.	183.8	M
85	1949	212.06(9)	Sales of religious items.	3.9	M
86	1992	212.06(11)	Certain magazine promotional materials, if exported.	4.8	B
87	1998	212.06(13)	1% tax rate/month for airplanes purchased for resale but used by dealer	1.6	B
88	1998	212.06(14)	Mobile home lot improvements	insig.	B
89	1998	212.06(15)	Contractors' use of rock, shell, fill dirt for own use	1.7	B
90	2000	212.06(15)(a)	Fill Dirt	insig.	B
91	1987	212.0601	Partial exemption from use tax for motor vehicle dealers.	0.9	B
92	1998	212.0601(3)	Vehicles loaned by car dealer at no charge: calc. based on IRS table	insig.	B
93	1998	212.0601(4)	Vehicles loaned by car dealer while repairs are made.	0.4	B
94	1997/99	212.0602	Purchases of cinematography school, including leases	1.0	O
95	1949	212.07(5)	Sales of farm products sold directly by the producer.	1.9	B
96	1998	212.07(5)(b)	Horses sold at claiming races are taxed on first sale; then on mark-up	0.6	B
97	1949	212.07(6)	Agricultural products consumed on the farm.	insig.	B
98	1949	212.07(7)	Purchases of ag. products for further processing for resale.	454.1	(*)
99	1949	212.08(1)(a)	Groceries purchased for human consumption.	2,651.5	H
100	1986	212.08(1)(b)	Food purchased with food stamps [not exempt under s. 212.08(1)(a)].	1.2	H
101	1949	212.08(2)(a)	Prescription drugs.	896.0	H
102	1949	212.08(2)(a)	Non-prescription drugs.	199.0	H
103	1949	212.08(2)(a)	Eyeglasses and other corrective lenses.	44.3	H
104	1949	212.08(2)(a)	Medical supplies and products such as syringes and prosthetics.	114.8	H
105	1951	212.08(2)(a)	Funerals except for tangible personal property used. (*9)	15.5	M
106	1990	212.08(2)(a)	Contact lens molds cost in excess of \$100,000.	6.5	B
107	1998	212.08(2)(d)	Lithotripters	0.4	B
108	1998	212.08(2)(e)	Human organs	insig.	B
109	1998	212.08(2)(f) & (h)	Veterinary medicines	11.4	B
110	1999	212.08(2)(f) & (h)	Non-retail pharmacies	234.9	B
111	1998	212.08(2)(f)	Special lettering or similar attachments used to aid handicapped persons	3.2	H
112	63/98/05	212.08(3)	Farm equipment.	33.8	B
113	2005	212.08(3)	Agricultural diesel engines and irrigators.	3.0	B
114	1949	212.08(4)(a)1.	Metered Water, excluding well.	300.3	M
115	1949	212.08(4)(a)1.	Bottled (except carbonated) Water	42.3	M
116	1969	212.08(4)(a)2.	Purchases of fuel by public and private utilities.	327.8	B
117	1963	212.08(4)(a)2.	Fuel for vehicles and vessels in interstate commerce (partial).	3.5	B
118	1987	212.08(4)(a)3.	Wheeling or transmission of electricity. (*15)	4.7	B
119	1949	212.08(5)(a)	Purchase of commercial fishing nets.	insig.	B
120	1949/98	212.08(5)(a)	Purchase of agricultural items (pesticides, seeds, fertilizers, etc.)	71.0	B
121	1978	212.08(5)(a)	Fuels used to heat poultry structures.	0.1	B
122	1998	212.08(5)(a)	Poultry structure generators	0.3	B
123	1978	212.08(5)(b)1.	Purchases of machinery and equipment by new businesses.	15.0	B
124	78/89/06	212.08(5)(b)2.a.	M&E purchased by expanding businesses or for spaceports	45.0	B
125	1998	212.08(5)(b)2.b.	M&E purchased by expanding printing facilities	0.0	B
126	1980	212.08(5)(c)1.	Certain M&E used to produce energy. (*10)	15.9	B
127	1997	212.08(5)(c)2.	Proration of M&E using nonresidual fuels	0.9	B
128	2000	212.08(5)(c)1. & 2.	Boiler Fuels	0.5	B
129	1983	212.08(5)(d)	Certain M&E purchased pursuant to federal contract.	insig.	B
130	1988	212.08(5)(e)1.	Butane and other gases (except natural) used for agricultural purposes.	1.1	B
131	1993	212.08(5)(e)1.	Natural gas used for agricultural purposes.	0.8	B
132	2006	212.08(5)(e)2.	Diesel fuel/electricity used in farming	4.0	B
133	1983	212.08(5)(f)	Certain motion picture or recording equipment; refund.	3.0	B
134	2000	212.08(5)(f)	Add'l Movie Exemptions.	17.6	B
135	2000	212.08(5)(f)	Motion Picture Video Equipment	5.4	B
136	1984	212.08(5)(g)	Certain building materials used in an enterprise zone.	0.4	B
137	1984	212.08(5)(h)	Certain depreciable business equip. used in an enterprise zone; refund.	2.4	B
138	1988	212.08(5)(i)	Certain aircraft modification services.	25.4	B

Exemptions

ALL EXEMPTIONS

In Statutory Order

Line No.	Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
139	1997	212.08(5)(j)	M & E used in semiconductor, defense or space technology	6.8	B
140	2000	212.08(5)(j)	Semi-conductor clean rooms	0.1	B
141	2000	212.08(5)(j)	Defense & Space M&E	2.5	B
142	1998	212.08(5)(k)	Paint color cards and samples	0.4	B
143	1998	212.08(5)(l)	Cattle growth enhancers	0.4	B
144	1999	212.08(5)(m)	Gold Seal child care facilities' purchases of educational materials	0.3	B
145	2000	212.08(5)(n)	Materials for construction of single-family homes in EZ	0.4	H
146	2000	212.08(5)(o)	Building materials in redevelopment projects	0.5	H
147	2000	212.08(5)(p)	Broad Band Technology	3.8	B
148	01/05/06	212.08(5)(q)	Community Contribution Credit	11.4	B
149	1949	212.08(6)	Direct purchases by governm't (except electrical generating eq.). (*12)	447.1	O
150	1987	212.08(6)	Services by radio and TV stations.	insig.	B
151	1978	212.08(7)(a)	Sales of artificial commemorative flowers by V.A.	insig.	O
152	1978	212.08(7)(b)	Purchases of boiler fuels for use in industrial manufacturing.	55.3	B
153	1974	212.08(7)(c)	Purchases of crab bait by commercial fishermen.	0.5	B
154	1949	212.08(7)(d)	Feed for poultry and livestock, including racehorses, and ostriches.	27.9	B
155	1949	212.08(7)(e)	Film rentals, when admissions are charged.	5.1	B
156	1970	212.08(7)(e)	License fee charges for films & tapes used by broadcasters.	insig.	B
157	1974	212.08(7)(f)	Sales of U.S. and State flags.	2.2	M
158	1982	212.08(7)(g)	Supplies & equipment by the Fla. Retired Educators' Assn.	insig.	O
159	1971	212.08(7)(h)	Purchases of, and supplies for, guide dogs for the blind.	insig.	H
160	1963	212.08(7)(i)	Charges for hospital meals and rooms.	603.2	H
161	1995	212.08(7)(i)	In-facility meals purchased by residents of homes for the aged	22.2	H
162	1972	212.08(7)(j)	Purchases of power & heating fuels by residential households. (*15)	2,178.9	H
163	1996	212.08(7)(j)	Purchases of power & heating fuels by licensed day care homes (*15)	0.4	B
164	1980	212.08(7)(j)	Utilities purchased for use in a residential model home. (*15)	0.3	B
165	1978	212.08(7)(k)	Charges for certain meals provided by non-profit orgs.	22.6	O
166	1983	212.08(7)(l)	Purchases by orgs. providing certain benefits to minors.	7.2	O
167	1949	212.08(7)(m)1.	Sales or leases to churches.	10.3	O
168	1983	212.08(7)(m)1.	Items purchased or leased by certain non-profit organizations.	11.6	O
169	1984	212.08(7)(m)2.	Non-profit orgs. providing free transportation to church members.	0.1	O
170	1988	212.08(7)(m)2.	Purchases by religious non-profit TV stations.	0.5	O
171	1995	212.08(7)(m)2.	Purchases by orgs. providing religious services to state prisoners	insig.	O
172	1998	212.08(7)(m)2.	Religious tapes for the blind	0.1	O
173	1998	212.08(7)(m)2.	Organizations w/o permanent location conducting religious services	0.7	O
174	1995	212.08(7)(m)2.	Purchases by certain orgs. supporting charitable service providers	0.1	O
175	1978/99	212.08(7)(n)1.	Items purchased or leased by qualified veterans organizations.	0.7	O
176	1949/00	212.08(7)(o)	Schools, colleges, and universities	insig.	O
177	1949/00	212.08(7)(p)	Section 501(c)(3) organizations	47.8	O
178	1978	212.08(7)(q)	Purchases of "resource recovery equipment" by local govts.	0.3	O
179	1963	212.08(7)(r)	K-12 schoolbooks and lunches.	55.5	O
180	1998	212.08(7)(r)	School yearbooks, magazines, newspapers, and bulletins	6.9	O
181	1987	212.08(7)(s)	Alcoholic beverages used by businesses for tasting.	1.7	B
182	1986	212.08(7)(t)	Boats temporarily docked in Florida.	5.0	B
183	1969	212.08(7)(u)	Purchases of fire-fighting equipment by volunteer fire depts.	0.4	O
184	1949/88	212.08(7)(v)	Charges for professional, personal and insurance services.	insig.	M
185	1990	212.08(7)(w)	Free advertising publications.	24.7	B
186	1996	212.08(7)(w)	Subscription newspapers, newsletters & magazines delivered by mail	15.2	B
187	1987	212.08(7)(x)	Sporting equipment brought to Florida for certain events.	0.1	B
188	1988	212.08(7)(y)	Charter fishing boats.	63.5	B
189	1988	212.08(7)(z)	Certain candy sold in vending machines by non-profit orgs.	insig.	O
190	1988	212.08(7)(aa)	Commercial trucks sold between commonly owned companies.	0.5	B
191	1992	212.08(7)(bb)	Community cemeteries.	0.1	B
192	1992/99	212.08(7)(cc)	Works of art provided to an educational institution.	7.8	B
193	1994	212.08(7)(dd)	Lease or license to use taxicab equipment	8.9	B
194	1994/98	212.08(7)(ee)	Aircraft repair and maintenance labor charges or aircraft > 15,000 lbs	3.1	B
195	1998	212.08(7)(ee)	Aircraft repair and maint. labor charges for helicopters > 10,000 lbs	0.3	B
196	1996	212.08(7)(ff)	Electricity used in Manufacturing (*15)	71.3	B
197	1996	212.08(7)(gg)	Leases to or by fair associations for real or tangible personal property	1.3	B
199	1997/05	212.08(7)(hh)	Solar energy systems	1.4	B
200	1997	212.08(7)(ii)	Nonprofit cooperative hospital laundries	0.1	B
201	1997	212.08(7)(jj)	Complimentary meals served by hotels & motels	4.2	B
202	1997	212.08(7)(kk)	PRIDE	1.7	O
203	1998	212.08(7)(ll)	Items sold by PTO's and PTA's, if tax paid at purchase	2.1	O
204	1998	212.08(7)(ll)	Vending machine items in lunchrooms, if tax paid at purchase	0.3	O
205	1998	212.08(7)(mm)	Mobile home lot improvements	0.8	B
206	1998	212.08(7)(nn)	Portions of purchase price of boats, cars, planes paid by Veterans' Org.	0.3	O
207	1998	212.08(7)(oo)	Complimentary food items	0.8	B
208	1998	212.08(7)(pp)	Food or beverages donated to non-profit organizations.	0.3	O

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ALL EXEMPTIONS

Line No.	Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
209	1998	212.08(7)(qq)	Racing dogs by breeders	0.1	B
210	1998	212.08(7)(rr)	Parts and labor used in certain aircraft maintenance or repair	3.1	B
211	1998	212.08(7)(ss)	Aircraft leases and sales by common carriers, if in excess of 15,000 lbs	3.3	B
212	1999/00	212.08(7)(tt)	Non-profit water systems	0.9	O
213	1999	212.08(7)(uu)	Library co-operatives	0.1	O
214	1999	212.08(7)(v v)	Certain advertising services	17.8	B
215	1999	212.08(7)(ww)	Gold, silver, platinum bullion in excess of \$500	insig.	B
216	1999/00	212.08(7)(xx)	Shipping and parts and labor for repair of certain machinery	14.2	B
217	1999	212.08(7)(yy)	Film and printing supplies	7.4	B
218	2000	212.08(7)(zz)	People Mover Systems	0.4	B
220	2000	212.08(7)(aaa)	Florida Fire and Emergency Services	insig.	O
221	2000	212.08(7)(bbb)	Railroad Bed Materials	0.8	B
222	2006	212.08(7)(ccc)	Energy efficient Technology	3.6	B
223	2006	212.08(7)(ddd)	Advertising materials distributed free by mail in an envelope	0.8	B
224	1957	212.08(8)	Vessels, parts & related items used in interstate commerce (partial).	21.5	B
225	1957	212.08(9)	RR equip. MV & pts. used in interstate commerce (partial).(*18)	64.1	B
226	1977	212.08(10)	Partial exemption on motor vehicles sold to out-of-state residents.	50.0	M
227	1978	212.08(11)	"Flyable aircraft" sold by a Fla. mfr. to out-of-state resident (partial).	8.3	B
228	1998	212.08(11)	Aircraft temporarily located in Fla for repairs.	7.9	B
229	1984	212.08(12)	Master tapes, records, films or video tapes (partial).	32.7	B
230	1984	212.08(15)	Certain electrical energy used in an enterprise zone. (*15)	0.5	B
231	1989	212.08(16)(a)1.	The sale or use of satellites or other space vehicles.	124.6	B
232	1989	212.08(16)(a)2.	The sale or use of tangible personal property placed on satellites.	insig.	B
233	1999	212.08(17)	Overhead items purchased by certain gov't contractors	10.5	B
234	2006	212.08(18)	Macinery and Equipment used for R&D at least 50%	26.3	B
235	1984	212.0821(1)	Items bought by Parent-Teacher Orgs. through school districts.	2.0	O
236	1984	212.0821(2)	Items bought by certain community groups thru local govts.	insig.	O
237	1984	212.0821(3)	Items bought by certain library fund raising groups.	insig.	O
238	1949	212.09, 212.02(17)	The value of trade-ins or discounts.	577.0	M
239	1984	212.096	Credit for job creation in enterprise zones.	1.6	B
240	1997	212.097	Urban High-crime area job tax credit	6.5	B
241	1997	212.098	Rural job tax credit	insig.	B
242	1949	212.12(1), 212.04(5)	Collection allowance of 2.5% for the first \$1,200 of tax per return.	64.7	B
243	1991/06	212.20(6)(g)4.a.	Up to \$2.0m annual subsidy for certain professional sports teams.	21.0	B
244	1993	212.20(6)(g)4.b.	\$2 million annual subsidy for Professional Golf Hall of Fame.	2.4	B
245	1996	212.20(6)(g)4.c.	\$1 m annual subsidy for Intern'l Game Fish Association World Center	1.2	B
246	1998	376.75(1)	Tax on perchloroethylene	0.1	B

GRAND TOTAL

12,340.3

Note: Some exemptions overlap, so that repeal of all items would NOT yield the total shown.

FISCAL IMPACT SUMMARY BY ITEM TYPE:

(in \$ b)

H = Household Items	8.15
O = Organizations	0.67
B = Business Items	2.16
S = Services (Household and Business)	0.00
M = Miscellaneous	1.35
	0.00
Grand Total (*).....	12.33

ITEMS NOT INCLUDED IN EXEMPTION GRAND TOTAL

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1949	212.02(14)(a)	Items purchased for subsequent resale. (*2)	36,285.8	(*)
1949	212.02(19)	Intangible personal property. (*4)	19,451.0	(*)
1949	212.06(5)(a)	Tangible personal property imported or produced for export.	4,817.3	(*)
1949	212.07(7)	Purchases of ag. products for further processing for resale.	454.1	(*)
		Total of those items not included	61,008.2	

BUSINESS EXEMPTIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1990	212.02(2)	Leasing of real property between certain corporations.	5.6	B
1979	212.02(10)(g)	Per diem and mileage charges paid to owners of railroad cars.	1.5	B
1995	212.02(10)(j)	Privilege, franchise and other fees paid to do business at airports	8.6	B
1949	212.02(14)(c)	Materials used for packaging.	35.2	B
1949	212.02(14)(c)	Components or ingredients of processed or manufactured goods.	insig.	B
1998	212.02(14)(c)	Parts incorporated into repair for resale	insig.	B
1998	212.02(16)	Federal excise taxes imposed on retailers	1.0	B
1998	212.02(20)	Automobiles loaned to driver education and safety programs	insig.	B
1998	212.02(28) & (29)	Fish breeding	0.1	B
2006	212.02(33)	Small private aircraft fleet of more than 25 planes	0.8	B
1969	212.031(1)(a)1.	Charges for renting property assessed as agricultural.	28.5	B
1985	212.031(1)(a)4.	Condominium recreational leases.	8.0	B
1987	212.031(1)(a)5.	Streets used by a utility for utility purposes.	40.5	B
1999	212.031(1)(a)5.	Cell phone towers & co-located equipment	3.4	B
2000	212.031(1)(a)5.	Cell phone towers	0.9	B
1987	212.031(1)(a)7.	Airport property used for landing, taxiing, or loading.	26.4	B
1987	212.031(1)(a)8.	Port property used for moving, loading or fueling of ships.	15.8	B
1997	212.031(1)(a)8.	Wharfage guarantees	0.4	B
1987	212.031(1)(a)9.	Leases/rentals of certain property used for movie productions	5.7	B
1983	212.031(1)(a)10.	Movie theater concession rent.	2.1	B
1999	212.031(1)(a)10.	Rents, subleases, or licenses in recr. or sports arenas, civic centers	0.7	B
2006	212.031(1)(a)12.	Rents, based on sales, from Souvenirs' leases in civic centers, 7-1-09	0.3	B
2000	212.031(1)(a)13.	Commercial Leases/Space Flight	0.8	B
1998	212.031(1)(b)	Pro-rated exemption for for-profit homes for the aged	insig.	B
1977	212.031(5)	Convention hall subleases.	7.7	B
1978	212.031(6)	Leases by agricultural fair associations.	insig.	B
1998	212.031(8)	Certain lease termination payments	10.7	B
2000	212.031(10)	Entertainment Facilities	4.3	B
1998	212.04(1)(d)	Travel agent mark-up on taxed admissions or transient rentals	insig.	B
1963	212.04(2)(c), 212.02(20)	Pari-mutuel admissions tax imposed by s. 550.09.	insig.	B
1976	212.05(1)(a)2.	Sales of boats or airplanes removed from the state.	74.2	B
1971	212.05(1)(c)	Long term vehicle leases if tax paid when purchased by lessor.	2.2	B
1998	212.05(1)(g)	Newspaper and magazine inserts	41.3	B
1994	212.05(1)(h)1.	2% rate abatement for coin-operated amusement machines	4.9	B
1993	212.05(1)(k)	Law enforcement officers' protection services.	4.2	B
1999	212.05(1)(k)	US legal coins and coins in excess of \$500	0.4	B
1998	212.05(1)(n)	When TPP prizes are awarded, operator can pay tax on 25% of receipts	0.3	B
1989	212.0506(3)	Certain service warranties relating to real property fixtures.	4.0	B
1989	212.0506(7)	Service warranties on which ins. prem. tax is due (homeowner warr.).	3.0	B
1998	212.0506(10)	Certain materials and supplies used in fulfillment of service warranty	44.9	B
1998	212.051(1)	Pollution control equipment used in manufacturing	24.1	B
1998	212.051(2)	Solid waste management equipment	3.9	B
1982/06	212.052	Items fabricated for use in research and development activities.	18.9	B
1987	212.0598	Partial exemption for air carriers' maintenance bases.	insig.	B
1984	212.06(1)(b)	Partial exemption for production cost of cogenerated energy. (*15)	30.0	B
1984	212.06(1)(b)	Electricity consumed or dissipated in the transmission of electricity.(*15)	33.5	B
1969	212.06(1)(b)	Fabrication labor used in the production of qualified motion pictures.	9.9	B
1982	212.06(1)(b)	Portion of price of factory built building attributable to labor costs.	insig.	B
1988	212.06(1)(c)	Use tax on asphalt; special calculations.	insig.	B
1999	212.06(1)(c)	Partial exemption for asphalt sold to governments	2.0	B
1998	212.06(1)(d)	Cost price calculation for certain industries	insig.	B
1992	212.06(2)(d),5(c),212.0596(2)(c),(j)	Printing for out-of-state customer, when he provides the paper.	18.4	B
2000	212.06(3)(b)	Certain Printed Materials	0.4	B
1949	212.06(5)(a)	Aircraft being exported outside the U.S.	13.7	B
1983	212.06(5)(b)	Non-resident dealers purchasing items for resale overseas.	3.7	B
1992	212.06(11)	Certain magazine promotional materials, if exported.	4.8	B
1998	212.06(13)	1% tax rate/month for airplanes purchased for resale but used by dealer	1.6	B
1998	212.06(14)	Mobile home lot improvements	insig.	B
1998	212.06(15)	Contractors' use of rock, shell, fill dirt for own use	1.7	B
2000	212.06(15)(a)	Fill Dirt	insig.	B
1987	212.0601	Partial exemption from use tax for motor vehicle dealers.	0.9	B
1998	212.0601(3)	Vehicles loaned by car dealer at no charge: calc. based on IRS table	insig.	B
1998	212.0601(4)	Vehicles loaned by car dealer while repairs are made.	0.4	B

BUSINESS EXEMPTIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1949	212.07(5)	Sales of farm products sold directly by the producer.	1.9	B
1998	212.07(5)(b)	Horses sold at claiming races are taxed on first sale; then on mark-up	0.6	B
1949	212.07(6)	Agricultural products consumed on the farm.	insig.	B
1990	212.08(2)(a)	Contact lens molds cost in excess of \$100,000.	6.5	B
1998	212.08(2)(d)	Lithotripters	0.4	B
1998	212.08(2)(e)	Human organs	insig.	B
1998	212.08(2)(f) & (h)	Veterinary medicines	11.4	B
1999	212.08(2)(f) & (h)	Non-retail pharmacies	234.9	B
63/98/05	212.08(3)	Farm equipment.	33.8	B
2005	212.08(3)	Agricultural diesel engines and irrigators.	3.0	B
1969	212.08(4)(a)2.	Purchases of fuel by public and private utilities.	327.8	B
1963	212.08(4)(a)2.	Fuel for vehicles and vessels in interstate commerce (partial).	3.5	B
1987	212.08(4)(a)3.	Wheeling or transmission of electricity.(*15)	4.7	B
1949	212.08(5)(a)	Purchase of commercial fishing nets.	insig.	B
1949/98	212.08(5)(a)	Purchase of agricultural items (pesticides, seeds, fertilizers, etc.)	71.0	B
1978	212.08(5)(a)	Fuels used to heat poultry structures.	0.1	B
1998	212.08(5)(a)	Poultry structure generators	0.3	B
1978	212.08(5)(b)1.	Purchases of machinery and equipment by new businesses.	15.0	B
78/89/06	212.08(5)(b)2.a.	M&E purchased by expanding businesses or for spaceports	45.0	B
1998	212.08(5)(b)2.b.	M&E purchased by expanding printing facilities	0.0	B
1980	212.08(5)(c)1.	Certain M&E used to produce energy. (*10)	15.9	B
1997	212.08(5)(c)2.	Proration of M&E using nonresidual fuels	0.9	B
2000	212.08(5)(c)1. & 2.	Boiler Fuels	0.5	B
1983	212.08(5)(d)	Certain M&E purchased pursuant to federal contract.	insig.	B
1988	212.08(5)(e)1.	Butane and other gases (except natural) used for agricultural purposes.	1.1	B
1993	212.08(5)(e)1.	Natural gas used for agricultural purposes.	0.8	B
2006	212.08(5)(e)2.	Diesel fuel/electricity used in farming	4.0	B
1983	212.08(5)(f)	Certain motion picture or recording equipment; refund.	3.0	B
2000	212.08(5)(f)	Add'l Movie Exemptions	17.6	B
2000	212.08(5)(f)	Motion Picture Video Equipment	5.4	B
1984	212.08(5)(g)	Certain building materials used in an enterprise zone.	0.4	B
1984	212.08(5)(h)	Certain depreciable business equip. used in an enterprise zone; refund.	2.4	B
1988	212.08(5)(i)	Certain aircraft modification services.	25.4	B
1997	212.08(5)(j)	M & E used in semiconductor, defense or space technology	6.8	B
2000	212.08(5)(j)	Semi-conductor clean rooms	0.1	B
2000	212.08(5)(j)	Defense & Space M&E	2.5	B
1998	212.08(5)(k)	Paint color cards and samples	0.4	B
1998	212.08(5)(l)	Cattle growth enhancers	0.4	B
1999	212.08(5)(m)	Gold Seal child care facilities' purchases of educational materials	0.3	B
2000	212.08(5)(p)	Broad Band Technology	3.8	B
01/05/06	212.08(5)(q)	Community Contribution Credit	11.4	B
1987	212.08(6)	Services by radio and TV stations.	insig.	B
1978	212.08(7)(b)	Purchases of boiler fuels for use in industrial manufacturing.	55.3	B
1974	212.08(7)(c)	Purchases of crab bait by commercial fishermen.	0.5	B
1949	212.08(7)(d)	Feed for poultry and livestock, including racehorses, and ostriches.	27.9	B
1949	212.08(7)(e)	Film rentals, when admissions are charged.	5.1	B
1970	212.08(7)(e)	License fee charges for films & tapes used by broadcasters.	insig.	B
1996	212.08(7)(j)	Purchases of power & heating fuels by licensed day care homes (*15)	0.4	B
1980	212.08(7)(j)	Utilities purchased for use in a residential model home. (*15)	0.3	B
1987	212.08(7)(s)	Alcoholic beverages used by businesses for tasting.	1.7	B
1986	212.08(7)(t)	Boats temporarily docked in Florida.	5.0	B
1990	212.08(7)(w)	Free advertising publications.	24.7	B
1996	212.08(7)(w)	Subscription newspapers, newsletters & magazines delivered by mail	15.2	B
1987	212.08(7)(x)	Sporting equipment brought to Florida for certain events.	0.1	B
1988	212.08(7)(y)	Charter fishing boats.	63.5	B
1988	212.08(7)(aa)	Commercial trucks sold between commonly owned companies.	0.5	B
1992	212.08(7)(bb)	Community cemeteries.	0.1	B
1992/99	212.08(7)(cc)	Works of art provided to an educational institution.	7.8	B
1994	212.08(7)(dd)	Lease or license to use taxicab equipment	8.9	B
1994/98	212.08(7)(ee)	Aircraft repair and maintenance labor charges or aircraft > 15,000 lbs	3.1	B
1998	212.08(7)(ee)	Aircraft repair and maint. labor charges for helicopters > 10,000 lbs	0.3	B
1996	212.08(7)(ff)	Electricity used in Manufacturing (*15)	71.3	B
1996	212.08(7)(gg)	Leases to or by fair associations for real or tangible personal property	1.3	B

BUSINESS EXEMPTIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1997/05	212.08(7)(hh)	Solar energy systems	1.4	B
1997	212.08(7)(ii)	Nonprofit cooperative hospital laundries	0.1	B
1997	212.08(7)(jj)	Complimentary meals served by hotels & motels	4.2	B
1998	212.08(7)(mm)	Mobile home lot improvements	0.8	B
1998	212.08(7)(oo)	Complimentary food items	0.8	B
1998	212.08(7)(qq)	Racing dogs by breeders	0.1	B
1998	212.08(7)(rr)	Parts and labor used in certain aircraft maintenance or repair	3.1	B
1998	212.08(7)(ss)	Aircraft leases and sales by common carriers, if in excess of 15,000 lbs	3.3	B
1999	212.08(7)(v v)	Certain advertising services	17.8	B
1999	212.08(7)(ww)	Gold, silver, platinum bullion in excess of \$500	insig.	B
1999/00	212.08(7)(xx)	Shipping and parts and labor for repair of certain machinery	14.2	B
1999	212.08(7)(yy)	Film and printing supplies	7.4	B
2000	212.08(7)(zz)	People Mover Systems	0.4	B
2000	212.08(7)(bbb)	Railroad Bed Materials	0.8	B
2006	212.08(7)(ccc)	Energy efficient Technology	3.6	B
2006	212.08(7)(ddd)	Advertising materials distributed free by mail in an envelope	0.8	B
1957	212.08(8)	Vessels, parts & related items used in interstate commerce (partial).	21.5	B
1957	212.08(9)	RR equip, MV & pts. used in interstate commerce (partial).(*18)	64.1	B
1978	212.08(11)	"Flyable aircraft" sold by a Fla. mfr. to out-of-state resident (partial).	8.3	B
1998	212.08(11)	Aircraft temporarily located in Fla for repairs.	7.9	B
1984	212.08(12)	Master tapes, records, films or video tapes (partial).	32.7	B
1984	212.08(15)	Certain electrical energy used in an enterprise zone. (*15)	0.5	B
1989	212.08(16)(a)1.	The sale or use of satellites or other space vehicles.	124.6	B
1989	212.08(16)(a)2.	The sale or use of tangible personal property placed on satellites.	insig.	B
1999	212.08(17)	Overhead items purchased by certain gov't contractors	10.5	B
2006	212.08(18)	Machinery and Equipment used for R&D at least 50%	26.3	B
1984	212.096	Credit for job creation in enterprise zones.	1.6	B
1997	212.097	Urban High-crime area job tax credit	6.5	B
1997	212.098	Rural job tax credit	insig.	B
1949	212.12(1), 212.04(5)	Collection allowance of 2.5% for the first \$1,200 of tax per return.	64.7	B
1991/06	212.20(6)(g)4.a.	Up to \$2.0m annual subsidy for certain professional sports teams.	21.0	B
1993	212.20(6)(g)4.b.	\$2 million annual subsidy for Professional Golf Hall of Fame.	2.4	B
1996	212.20(6)(g)4.c.	\$1 m annual subsidy for Intern'l Game Fish Association World Center	1.2	B
1998	376.75(1)	Tax on perchloroethylene	0.1	B
		Total Business Exemptions	2,165.1	

HOUSEHOLD EXEMPTIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1949	212.02(1), 212.04	Federal tax on admissions.	0.5	H
1990	212.02(1)	Hospital physical fitness facility charges.	2.2	H
1970	212.02(2)	Rent on low income housing.	63.7	H
1949	212.03(4), 212.03	Rent charges paid by certain long term occupants.	4.0	H
1979	212.03(7)(a)	Rent charges paid by certain full-time students.	33.1	H
1979	212.03(7)(a)	Rent charges paid by active military personnel.	32.0	H
1972	212.03(7)(a)	Rent charges paid by permanent residents.	1,259.2	H
1972	212.03(7)(c)	Charges for rent in certain mobile home parks.	3.3	H
1979	212.03(7)(d)	Rent charges for living accommodations in migrant labor camps.	13.1	H
1998	212.031(7)	Certain utility charges if separately billed	23.5	H
1981	212.04(2)(a)4.	Super Bowl football tickets (impact only when held in Florida)	insig.	H
1949	212.08(1)(a)	Groceries purchased for human consumption.	2,651.5	H
1986	212.08(1)(b)	Food purchased with food stamps [not exempt under s. 212.08(1)(a)].	1.2	H
1949	212.08(2)(a)	Prescription drugs.	896.0	H
1949	212.08(2)(a)	Non-prescription drugs.	199.0	H
1949	212.08(2)(a)	Eyeglasses and other corrective lenses.	44.3	H
1949	212.08(2)(a)	Medical supplies and products such as syringes and prosthetics.	114.8	H
1998	212.08(2)(i)	Special lettering or similar attachments used to aid handicapped persons	3.2	H
2000	212.08(5)(n)	Materials for construction of single-family homes in EZ	0.4	H
2000	212.08(5)(o)	Building materials in redevelopment projects	0.5	H
1971	212.08(7)(h)	Purchases of, and supplies for, guide dogs for the blind.	insig.	H
1963	212.08(7)(i)	Charges for hospital meals and rooms.	603.2	H
1995	212.08(7)(i)	In-facility meals purchased by residents of homes for the aged	22.2	H
1972	212.08(7)(j)	Purchases of power & heating fuels by residential households. (*15)	2,178.9	H
		Total Household Exemptions	8,149.8	

MISCELLANEOUS EXEMPTIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1949	212.02(2)	Occasional or isolated sales by businesses and individuals. (*1)	25.1	M
1987	212.031(1)(a)6.	Toll road charges.	64.7	M
1987	212.031(1)(a)6.	Street parking meter charges.	1.4	M
2006	212.04(1)(b)	Local seat surcharges or service charges, 7-1-09 repeal	1.3	M
1949	212.04(2)(a)1.	Admissions to certain school and state events.	8.1	M
2006	212.04(2)(a)2.b.	Sports authority or Commission events; repeal 7-1-09	0.6	M
1980	212.04(2)(a)3.	Admissions paid by students for required sports or recreation.	6.0	M
1949	212.06(5)(a), 212.081(5)	Any sale exempted by federal law or the U.S. Constitution.	insig.	M
1949	212.06(7)	Credit for tax paid to other states.	70.2	M
1969	212.06(8)	Imported items if used in another state for 6 months or more.	183.8	M
1949	212.06(9)	Sales of religious items.	3.9	M
1951	212.08(2)(a)	Funerals except for tangible personal property used. (*9)	15.5	M
1949	212.08(4)(a)1.	Metered Water, excluding well.	300.3	M
1949	212.08(4)(a)1.	Bottled (except carbonated) Water	42.3	M
1974	212.08(7)(f)	Sales of U.S. and State flags.	2.2	M
1949/88	212.08(7)(v)	Charges for professional, personal and insurance services:	insig.	M
1977	212.08(10)	Partial exemption on motor vehicles sold to out-of-state residents.	50.0	M
1949	212.09, 212.02(17)	The value of trade-ins or discounts.	577.0	M
		Total Miscellaneous Exemptions	1,352.4	

EXEMPTIONS FOR ORGANIZATIONS

Enactment Date	Florida Statute		FY 2007-08 (in \$ m)	Ex. Type
1999	212.031(9)	Highschool and college teams' stadium skyboxes	0.9	O
1978	212.04(2)(a)2.a.	Dues, fees, and admissions charged by non-profit entities.	29.2	O
1994	212.04(2)(a)5.	Governmental participation or sponsorship fees	20.3	O
1989	212.04(2)(a)6.	Tickets for certain non-profit theater, opera or ballet events.	2.1	O
1998	212.04(2)(a)8.	Particip. fees to athletic events where spectators are charged admission	insig.	O
1997/99	212.0602	Purchases of cinematography school, including leases	1.0	O
1949	212.08(6)	Direct purchases by governm't (except electrical generating eq.). (*12)	447.1	O
1978	212.08(7)(a)	Sales of artificial commemorative flowers by V.A.	insig.	O
1982	212.08(7)(g)	Supplies & equipment by the Fla. Retired Educators' Assn.	insig.	O
1978	212.08(7)(k)	Charges for certain meals provided by non-profit orgs.	22.6	O
1983	212.08(7)(l)	Purchases by orgs. providing certain benefits to minors.	7.2	O
1949	212.08(7)(m)1.	Sales or leases to churches.	10.3	O
1983	212.08(7)(m)1.	Items purchased or leased by certain non-profit organizations.	11.6	O
1984	212.08(7)(m)2.	Non-profit orgs. providing free transportation to church members.	0.1	O
1988	212.08(7)(m)2.	Purchases by religious non-profit TV stations.	0.5	O
1995	212.08(7)(m)2.	Purchases by orgs. providing religious services to state prisoners	insig.	O
1998	212.08(7)(m)2.	Religious tapes for the blind	0.1	O
1998	212.08(7)(m)2.	Organizations w/o permanent location conducting religious services	0.7	O
1995	212.08(7)(m)2.	Purchases by certain orgs. supporting charitable service providers	0.1	O
1978/99	212.08(7)(n)1.	Items purchased or leased by qualified veterans organizations.	0.7	O
1949/00	212.08(7)(o)	Schools, colleges, and universities	insig.	O
1949/00	212.08(7)(p)	Section 501(c)(3) organizations	47.8	O
1978	212.08(7)(q)	Purchases of "resource recovery equipment" by local govts.	0.3	O
1963	212.08(7)(r)	K-12 schoolbooks and lunches.	55.5	O
1998	212.08(7)(r)	School yearbooks, magazines, newspapers, and bulletins	6.9	O
1969	212.08(7)(u)	Purchases of fire-fighting equipment by volunteer fire depts.	0.4	O
1988	212.08(7)(z)	Certain candy sold in vending machines by non-profit orgs.	insig.	O
1997	212.08(7)(kk)	PRIDE	1.7	O
1998	212.08(7)(ll)	Items sold by PTO's and PTA's, if tax paid at purchase	2.1	O
1998	212.08(7)(ll)	Vending machine items in lunchrooms, if tax paid at purchase	0.3	O
1998	212.08(7)(nn)	Portions of purchase price of boats, cars, planes paid by Veterans' Org.	0.3	O
1998	212.08(7)(pp)	Food or beverages donated to non-profit organizations.	0.3	O
1999/00	212.08(7)(tt)	Non-profit water systems	0.9	O
1999	212.08(7)(uu)	Library co-operatives	0.1	O
2000	212.08(7)(aaa)	Florida Fire and Emergency Services	insig.	O
1984	212.0821(1)	Items bought by Parent-Teacher Orgs. through school districts.	2.0	O
1984	212.0821(2)	Items bought by certain community groups thru local govts.	insig.	O
1984	212.0821(3)	Items bought by certain library fund raising groups.	insig.	O
		Total Exemptions for Organizations	673.1	