

Charges for electricity used directly and exclusively at a fixed location to operate machinery and equipment that is used to manufacture, process, compound, or produce items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations, may be exempt from the sales tax.

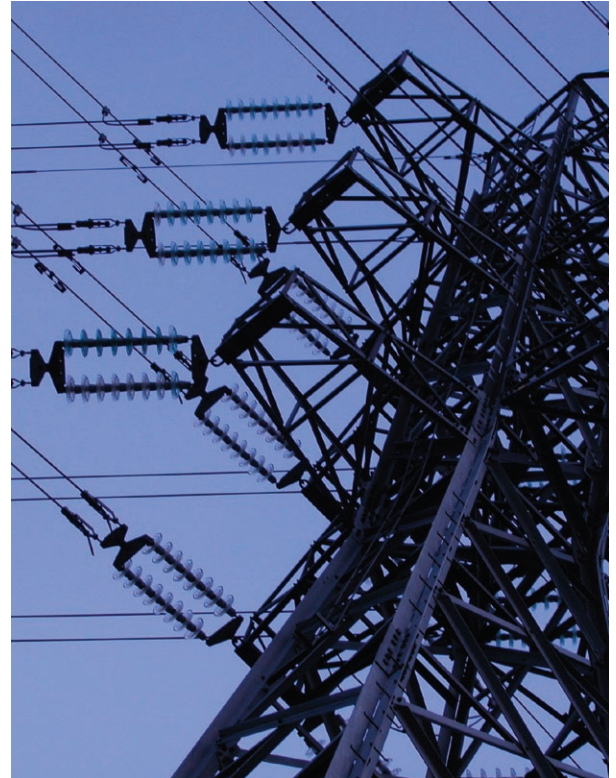
Eligibility

- The Standard Industrial Classification (SIC) Code for the taxpayer claiming the exemption must appear in the attached chart.
- If 75 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 100 percent of the sales tax on the charges for electricity or steam used at the fixed location are exempt.
- If less than 75 percent but 50 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 50 percent of the sales tax on the charges for electricity or steam used at the fixed location are exempt.
- If less than 50 percent of the electricity/steam used at a facility is for exempt uses there is NO exemption. (§212.08(5)(ff), Florida Statute).

Application Process

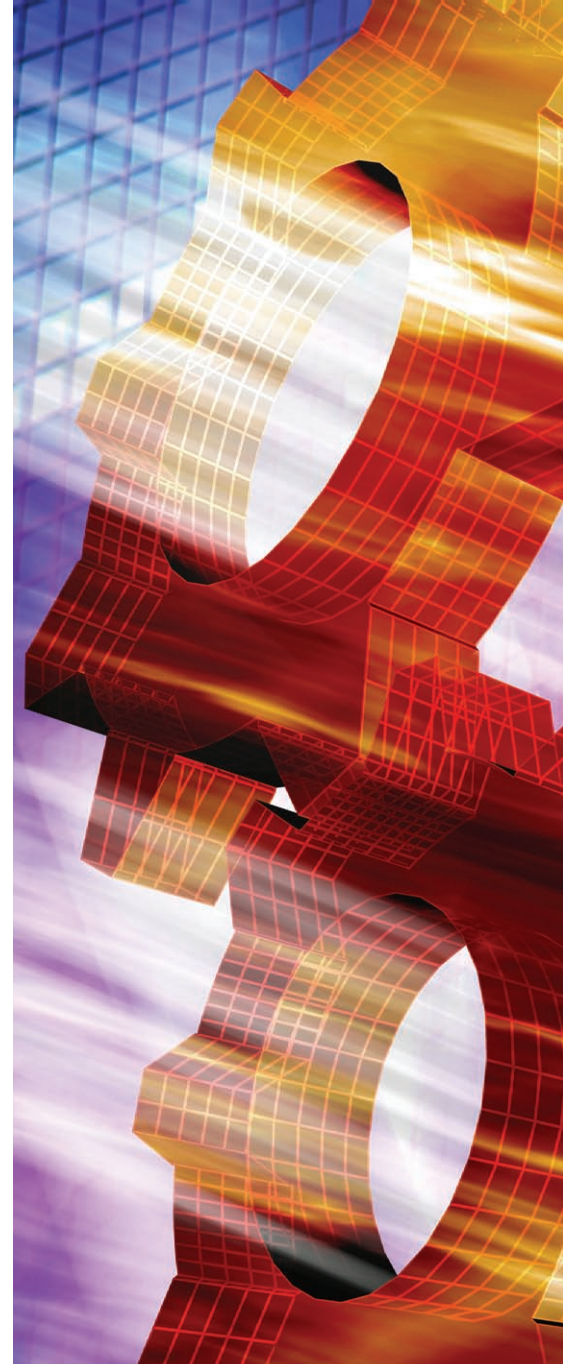
- File the attached Purchasers' Exemption Certificate with utility provider to claim the exemption.
- Utility provider will adjust monthly statement to reflect the amended sales tax.

Statutory Reference: [Section 212.08, Florida Statutes](#)



Standard Industrial Classification Codes Qualifying for the Sales Tax Exemption on Electricity and Steam

| SIC Industrial Major Group Numbers | Short Titles of Major Group Numbers |
|------------------------------------|--|
| 10 | Metal Mining |
| 12 | Coal Mining |
| 13 | Oil & Gas Extraction |
| 14 | Mining & Quarrying of Nonmetallic Minerals, Except Fuels |
| 20 | Food & Kindred Products |
| 212 | Cigar Production |
| 22 | Textile Mill Products |
| 23 | Apparel and Other finished Products Made from Fabrics and similar materials |
| 24 | Lumber & Wood Products |
| 25 | Furniture & Fixtures |
| 26 | Paper & Allied Products |
| 27 | Printing, Publishing, and Allied Industries |
| 28 | Chemicals and Allied Products |
| 29 | Petroleum Refining and Related Industries |
| 30 | Rubber and Miscellaneous Plastics Products |
| 31 | Leather and Leather Products |
| 32 | Stone, Clay, Glass, and Concrete Products |
| 33 | Primary Metal Industries |
| 34 | Fabricated Metal Products, Except machinery and Transportation Equipment |
| 35 | Industrial and Commercial Machinery and Computer Equipment |
| 36 | Electronic and Other Electrical Equipment and Components, Except Computer Equipment |
| 37 | Transportation Equipment |
| 38 | Measuring, Analyzing, and controlling Instruments; Photographic, Medical and Optical Goods; Watches and Clocks |
| 39 | Miscellaneous Manufacturing Industries |



“SIC,” means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President.



**Purchaser's Exemption Certificate Electricity or Steam Used to
Manufacture Items for Sale or Use On or After July 1, 2000**

_____ (Purchaser's Name) certifies that the electricity or steam purchased on or after _____ under the following account number(s) is exempt from sales tax, because such electricity or steam will be used at a fixed location to operate machinery and equipment that is used to manufacture, process, compound, produce, or prepare for shipment items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations.

_____ (Purchaser's Name) further certifies that:

- a) its four-digit SIC Industry Number is listed below, and this number is classified under SIC Industry Major Group Number 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, or 39, or under Industry Group Number 212 as contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President; and,
- b) 75% or more of the electricity or steam used at a fixed location is used to operate machinery and equipment as described above, and the location qualifies for the 100% exemption, or
- c) more than 50% but less than 75% of the electricity or steam used at a fixed location is used to operate machinery and equipment as described above, and the location qualifies for a 50% exemption.

SIC INDUSTRY NUMBER _____

| Address of Exempt Locations | Utility or Steam Account Numbers | Amount of Exemption Claimed (Circle One) |
|-----------------------------|----------------------------------|---|
| | | 100% 50% |
| | | 100% 50% |
| | | 100% 50% |

The undersigned understands that if such purchases of electricity or steam do not qualify for exemption, the undersigned will be subject to sales and use tax, interest, and penalties. Purchaser further understands that when any person shall fraudulently, for the purpose of evading tax, issue to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a misdemeanor of the second degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

Purchaser's Name (Print or Type)

Date

Signature & Title

Florida Sales Tax Number

Federal Employer Identification Number (F.E.I.) or
Social Security Number

Telephone Number

*** File this Purchasers' Exemption Certificate with your utility provider to claim the exemption. Your utility provider will adjust your monthly statement to reflect the amended sales tax.