



## Tax Information Publication

# TIP

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### **Aquaculture Products Added to Definition of “Livestock,” Now Qualify for Feed Exemption**

Effective July 1, 2015, the definition of “livestock” contained in Section (s.) 212.02(29), Florida Statutes (F.S.), has been expanded to include aquaculture products. Feed for livestock is exempt from sales and use tax under s. 212.08(7)(d), F.S.

To qualify as livestock for purposes of this exemption, the aquaculture species must be defined in s. 597.0015, F.S., and identified by the Department of Agriculture and Consumer Services pursuant to s. 597.003, F.S. Aquaculture products are defined as “aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions.” Examples of aquaculture products which could qualify as livestock under the revised definition include, but are not limited to: fresh, brackish, and saltwater fish; shrimp; stone, mud, and swimming crabs; mollusks including conchs, mussels, oysters, and scallops; and reptiles including turtles, alligators, and crocodiles.

To document a tax-exempt purchase of livestock feed, the Department suggests that a purchaser provide the selling dealer with a signed copy of the suggested exemption certificate provided in this Tax Information Publication. Alternatively, the purchaser may provide a copy of their Aquaculture Certification from the Florida Department of Agriculture and Consumer Services if they are purchasing livestock feed for aquaculture products.

**References: Section 11, Chapter 2015-221, Laws of Florida; Sections 212.02 and 212.08(7)(d), 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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**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE  
FOR PURCHASE OF LIVESTOCK FEED**

I certify that I purchased livestock feed for \_\_\_\_\_ (type of livestock) from \_\_\_\_\_ (Selling Dealer's Business Name) in accordance with s. 212.08(7)(d) and s. 212.02(29), F.S., and affirm as follows:

I understand that if I use the feed for a species that is not a species defined as "livestock" in s. 212.02(29), F.S., then I must pay tax on the purchase price of the feed directly to the Department of Revenue. I further understand that aquaculture products include only those species defined in s. 597.0015, F.S., and identified by the Department of Agriculture and Consumer Services pursuant to s. 597.003, F.S.

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 (if applicable):

\_\_\_\_\_

\_\_\_\_\_

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

Title: \_\_\_\_\_  
(Only if purchased by an authorized representative of a business entity)

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