

## Florida Sales Tax on Energy/Electricity

- Florida has an automatic residential sales tax exemption for residences and common areas of residential complexes used exclusively for residential purposes. If any of the energy serving a meter is used for commercial purposes, the entire electricity usage is taxable.
- Water and waste water services are not taxed.
- All commercial accounts are taxable unless the Member has submitted a State of Florida Sales Tax Exemption Certificate and it is still active.
- The maximum sales tax credit timeframe allowed by the State of Florida Department of Revenue is three years. Request for tax credit must be submitted in writing with supporting documentation.
- All Tax Exempt Certificates must be renewed every five years and sent to Talquin.

## Consumer Tax Exemptions in Florida

- **Government**  
Federal, State, and Municipal governments are exempt from all Florida Sales Tax and Public Service Tax. However, they are not exempt from Gross Receipts Tax, or Franchise Fee. Exemption Certificate issued by the State Of Florida Required (Form DR-14).
- **Not-For-Profits**  
Not-for-profits are only exempt from Florida Sales Tax. They are not exempt from Public Service Tax, Gross Receipts Tax, or Franchise Fee. Exemption Certificate issued by the State Of Florida Required (Form DR-14).
- **Religious (churches, synagogues, mosques etc.)**  
Many religious buildings are exempt from Florida Sales Tax and Public Service Tax in most cases. However, they are not exempt from Gross Receipts Tax, or Franchise Fee. Schools are not exempt from Public Service Tax. Commercial activities may not be exempt from any tax. Exemption Certificate issued by the State Of Florida Required (Form DR-14).
- **Residential Common Areas (apartment complexes and condominiums)**  
Areas used exclusively by residents are exempt from Florida Sales Tax. They are not exempt from Public Service Tax, Gross Receipts Tax, or Franchise Fee. There are some exceptions for commercial activities. Affidavit Required.
- **Manufacturers**  
Manufacturers may be exempt from Florida Sales Tax. The exemption percentage is 0%, 50%, or 100% and these businesses are not exempt from Public Service Tax, Gross Receipts Tax, or Franchise Fee.
- **Enterprise Zone**  
Enterprise Zones are exempt from Florida Sales Tax (100% or 50% exempt). They are also exempt from Public Service Tax (50% only). They are not exempt from Gross Receipts Tax or Franchise Fee.

*It is the responsibility of the Member/Consumer to notify Talquin if you are exempt from Florida Sales Tax and Public Service Tax and to provide appropriate documentation.*