

Sales and Use Tax for School Finance Officers

Connie Kirkman
Tax Law Specialist
General Tax Administration



The Florida Department of Revenue administers over 30 taxes and fees, including:

- Sales and use tax
- Reemployment tax
- Communications services tax
- Corporate income tax

This presentation focuses on sales and use tax, emphasizing school boards and related entities.

What we will cover:

- Sales and use tax
- Discretionary sales surtax
- Taxable sales
- Exempt sales
- Educational institutions/nonprofit organizations: Parent-teacher associations/organizations (PTA/PTO)
- Registration and filing requirements

Sales Tax

Tax due is based on the total sales price.
(Florida's general tax rate is 6%).

- Includes all charges to complete the transaction.
- Sales occur when delivery is made and consideration is given.

When is tax collected?

- Tangible personal property (TPP)
- Transient or commercial rentals
- Admissions

Use Tax

Liability occurs when:

- Items are purchased tax exempt for resale and subsequently used
- The seller failed to collect Florida sales tax
- The tax paid was less than the tax due

The use tax due is based on the cost price.

Discretionary Sales Surtax (DSS)

- Local-option, county-imposed tax in addition to the 6% state sales tax
- Surtax rate is based on where the item is delivered - Tangible Personal Property (TPP)
- *Discretionary Sales Surtax Information for Calendar Year* (Form DR-15DSS) – rates vary from 0.5% to 1.5% per county.

Transactions Subject to Sales Tax

- Sales of TPP (including vending/concession sales)
- Transient rentals
- Charges for parking
- Commercial rentals (including vending commissions)
- Admissions

Sales of TPP

Property that can be seen, measured, weighed, and touched

Taxable examples:

- Vending machine sales in teacher's lounges or gymnasiums
- Items sold for fundraising purposes

Exempt examples:

- Food that is part of school lunch or vending in a student dining area
- Textbooks, yearbooks, and school publications

Vending Machine Sales

Gross receipts generated from vending machine sales are taxable:

- The sale of TPP
- Receipts are **exempt** if machines are placed in a student dining area or if tax is paid to suppliers.
- Receipts are **taxable** if machines are placed outside a student dining area and no tax is paid to suppliers.

Commissions received from vending machine operators are taxable as:

- License to use real property
- Current tax rate 2%

Concession Sales

- Taxable sales
 - Tax not separately stated – division method
 - Tax separately stated – multiplication method

$[Taxable\ sale] \times [Tax\ rate\ (including\ DSS)] = Tax\ due$

Tax rate for Osceola County = 7.50% (state 6% + DSS 1.5%)

- Exempt sales – when tax is paid to suppliers

Concession Sales

If tax is **not** separately stated, it is calculated by dividing the total receipts by the appropriate tax rate divisor to arrive at the gross sales. The difference between the total receipts and gross sales is the tax due.

Example:

Based on 7.5% total sales tax rate (Osceola County)			
Total Receipts	Concession Stand Effective Tax Rate	Gross Sales	Sales Tax and Surtax Due
\$100.00	1.0795	\$92.64	\$7.36
The concession stand is operated in county imposing a 1.50% surtax.			

Reference: *Sales and Use Tax on Concession Sales* (GT-800003)

Transient rentals, parking, and commercial rental

Transient rentals (hotels, motels, campgrounds, etc.)

- Charges for parking

s. 212.031, F.S.

- Commercial rentals rate is 2%
- Schools must register as a dealer and collect sales tax when leasing commercial property to others.

Admissions

What is an admission?

Examples of exempt admissions – if events are sponsored by:

- Schools, The Department of Children and Families, and correctional institutions if only student, faculty, or inmate talent is used
- Internal Revenue Code s. 501(c)(3) organizations
- Governmental and sports authority and student or faculty talent is not exclusively used

PTA/PTO/School Support Organizations

Purchase items for resale:

Option A:

- Pay sales tax to suppliers in lieu of collecting sales tax

Option B:

- Register as a dealer
- Extend *Annual Resale Certificate for Sales Tax* (Form DR-13) to vendors for items for resale
- Collect and remit sales tax to the Department

Florida Annual Resale Certificate (Form DR-13)

- Form DR-13 is used to make tax-exempt purchases for resale.
- A new certificate is issued each year for active businesses.

2015 Florida Annual Resale Certificate for Sales Tax
THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2015

DR-13
R. 10/14

Business Name and Location Address Certificate Number

EXAMPLE

By extending this certificate or the certificate number to a selling dealer, the person may make purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

• Resale as tangible personal property.

• Re-rental as tangible personal property.

• Resale of services.

• Re-rental as commercial real property.

• Incorporation into and sale as part of the unit of tangible personal property by a repair dealer.

• Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

PTA/PTO/School Support Organization

Section 212.0821(1), F.S., allows school districts to purchase necessary goods and services requested by parent-teacher organizations.

Uses the *Consumer's Certificate of Exemption* (Form DR-14)

Consumer's Certificate of Exemption (Form DR-14)

- State and local governments
- Qualifying nonprofit organizations

 FLORIDA	Consumer's Certificate of Exemption Issued Pursuant to Chapter 212, Florida Statutes			DR-14 R. 10/15
Certificate Number This certifies that	Effective Date	Expiration Date	Exemption Category	
is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.				

How to register



The screenshot shows the official website of the Florida Department of Revenue. The top navigation bar includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The CHILD SUPPORT link is currently selected. The main content area features a search bar and social media icons. On the left, there's a sidebar with 'Information for...' sections: Businesses and Employers, Individuals and Families, Industry Professionals, Local Government Officials, and Employment Opportunities. The main content area has two main sections: 'eServices' (Child Support eServices) and 'File and Pay' (Taxes, Fees, Remittances). A red arrow points to the 'File and Pay' section, which lists: Print Annual Resale Certificates, Register to collect and/or pay taxes, View your reemployment tax rate, Child Support payment information, Child Support Services for Employers, and Subscribe to our tax publications. A 'More eServices...' link is also present. Below this is a large image of a modern glass building with the word 'Contact' overlaid, along with the text 'the Florida Department of Revenue'. At the bottom, it says 'Need to get in contact with any of the programs within the Department of Revenue?' and 'Contact Us...'. The footer includes a 'Quick Links' section with About Us, Accessibility, and Forms and Publications, and a 'DEPARTMENT OF REVENUE' logo with a palm tree icon.

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Certificate of Registration for Sales and Use Tax (Form DR-11)



Certificate of Registration

Issued Pursuant to Chapter 212, Florida Statutes

**DR-11
R. 10/15**

Certificate Number

Registration Effective Date

This certifies that

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.

POST THIS CERTIFICATE IN A CONSPICUOUS PLACE

Filing Requirements

- A tax return must be filed for each collection period, even if no tax is due.
- Most new businesses are initially set up to file quarterly.

Filing Frequency Limits	
Sales Tax Collected During State Fiscal Year	Return and Payment Filing Requirement
\$100 or less	Annual
\$101 - \$500	Semiannual
\$501 - \$1,000	Quarterly
More than \$1,000	Monthly

How to file electronically

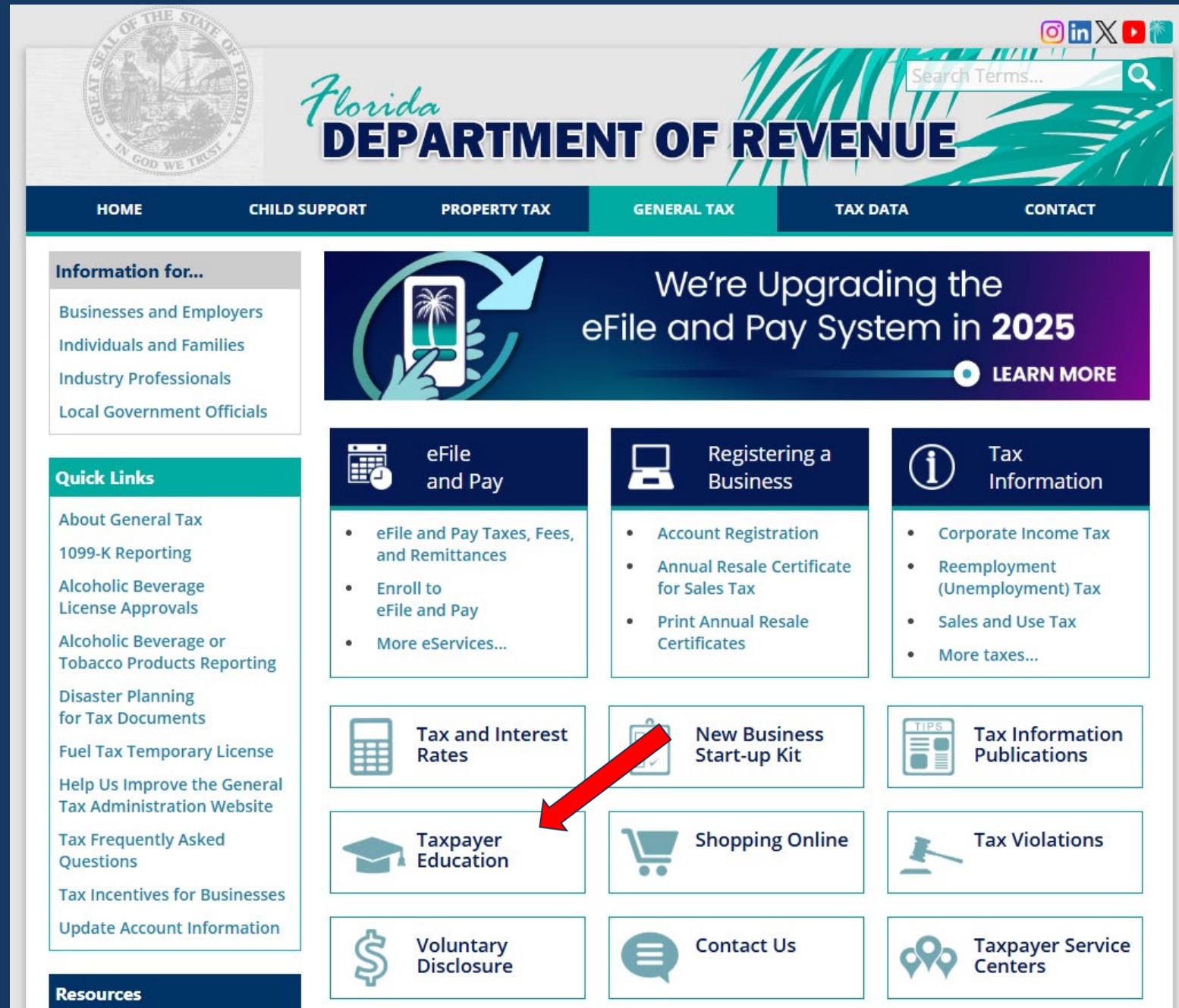


The screenshot shows the Florida Department of Revenue website. The top navigation bar includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The CHILD SUPPORT link is highlighted. The page features a search bar and social media icons for Instagram, LinkedIn, X (Twitter), YouTube, and NextDoor. The main content area is titled "eServices" and includes two boxes: "Child Support eServices" (with a hand icon) and "File and Pay" (with a document icon). To the right of these boxes is a list of services: Print Annual Resale Certificates, Register to collect and/or pay taxes, View your reemployment tax rate, Child Support payment information, Child Support Services for Employers, and Subscribe to our tax publications. A red arrow points from the text "File and Pay" towards this list. Below the eServices section is a large image of a modern glass building with the word "Contact" overlaid. At the bottom, a blue banner reads "Need to get in contact with any of the programs within the Department of Revenue?" and "Contact Us...".

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Taxpayer Education

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The image shows the homepage of the Florida Department of Revenue website. The header features the Florida state seal, the text "Florida DEPARTMENT OF REVENUE", and social media icons for Instagram, LinkedIn, X (Twitter), and YouTube. A search bar is also present. The main navigation menu includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (which is the active tab), TAX DATA, and CONTACT. A sidebar on the left provides "Information for..." categories: Businesses and Employers, Individuals and Families, Industry Professionals, and Local Government Officials. A "Quick Links" section lists various tax-related services. The central content area includes a banner about upgrading the eFile and Pay System in 2025, followed by a grid of 12 service cards. A red arrow points to the "Taxpayer Education" card, which features a graduation cap icon and a link to the "Taxpayer Education" page. Other service cards include "eFile and Pay", "Registering a Business", "Tax Information", "Tax and Interest Rates", "New Business Start-up Kit", "Tax Information Publications", "Shopping Online", "Tax Violations", "Voluntary Disclosure", "Contact Us", and "Taxpayer Service Centers". The footer features the Florida Department of Revenue logo with a palm tree and the word "FLORIDA".

Florida DEPARTMENT OF REVENUE

Search Terms... 

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

Information for...

Businesses and Employers
Individuals and Families
Industry Professionals
Local Government Officials

Quick Links

About General Tax
1099-K Reporting
Alcoholic Beverage License Approvals
Alcoholic Beverage or Tobacco Products Reporting
Disaster Planning for Tax Documents
Fuel Tax Temporary License
Help Us Improve the General Tax Administration Website
Tax Frequently Asked Questions
Tax Incentives for Businesses
Update Account Information

We're Upgrading the eFile and Pay System in 2025 

eFile and Pay 

- eFile and Pay Taxes, Fees, and Remittances
- Enroll to eFile and Pay
- More eServices...

Registering a Business 

- Account Registration
- Annual Resale Certificate for Sales Tax
- Print Annual Resale Certificates

Tax Information 

- Corporate Income Tax
- Reemployment (Unemployment) Tax
- Sales and Use Tax
- More taxes...

Tax and Interest Rates 

New Business Start-up Kit 

Tax Information Publications 

Taxpayer Education 

Shopping Online 

Tax Violations 

Voluntary Disclosure 

Contact Us 

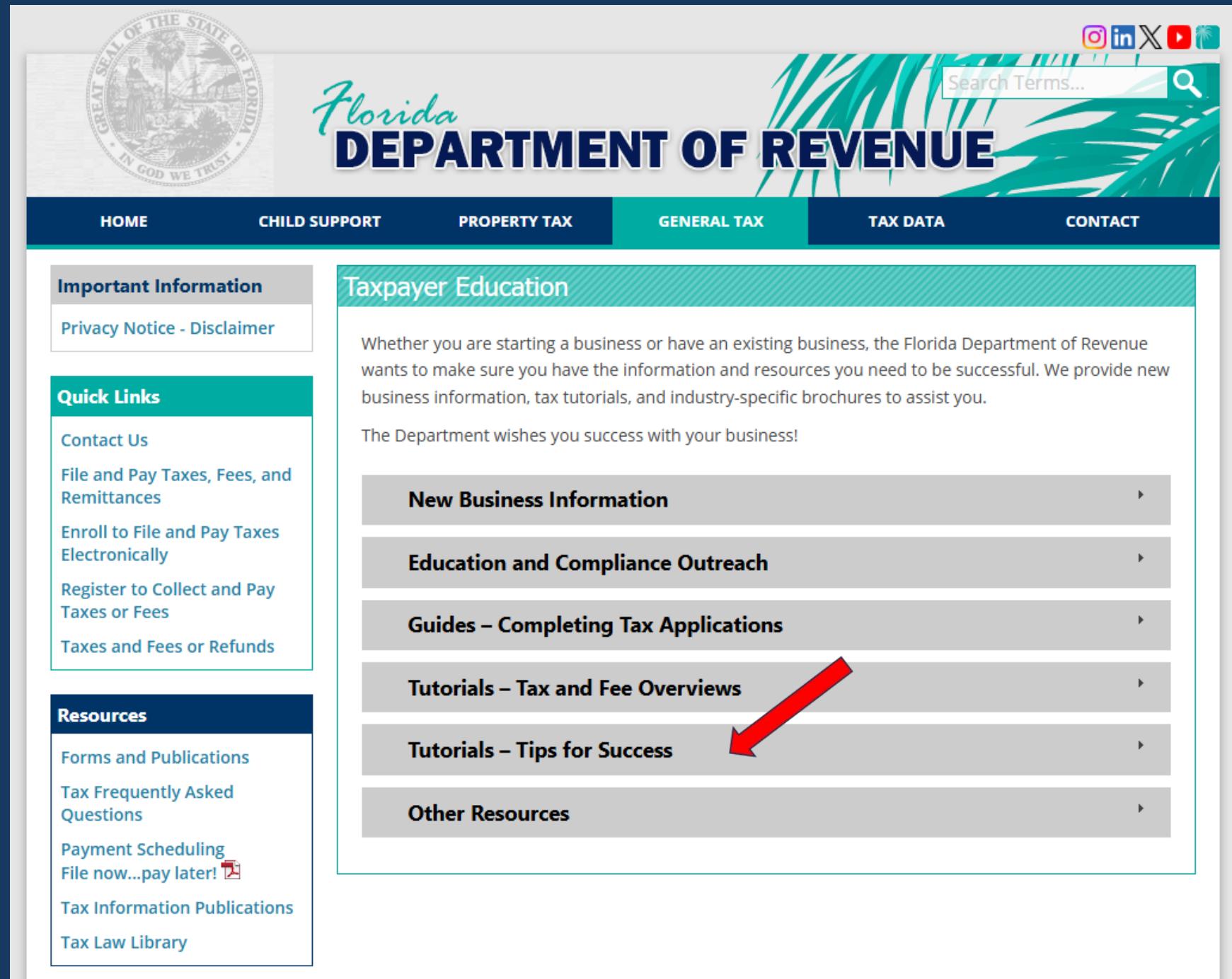
Taxpayer Service Centers 

Resources



Tutorials – Tips for Success

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The screenshot of the Florida Department of Revenue website shows the following layout:

- Header:** The Great Seal of the State of Florida is on the left. The text "Florida DEPARTMENT OF REVENUE" is in the center. Social media icons for Instagram, LinkedIn, and YouTube are at the top right, along with a search bar.
- Navigation Bar:** A blue bar with links: HOME, CHILD SUPPORT, PROPERTY TAX (highlighted in teal), GENERAL TAX, TAX DATA, and CONTACT.
- Left Sidebar:**
 - Important Information:** Privacy Notice - Disclaimer.
 - Quick Links:** Contact Us, File and Pay Taxes, Fees, and Remittances, Enroll to File and Pay Taxes Electronically, Register to Collect and Pay Taxes or Fees, Taxes and Fees or Refunds.
 - Resources:** Forms and Publications, Tax Frequently Asked Questions, Payment Scheduling (File now...pay later! icon), Tax Information Publications, Tax Law Library.
- Main Content:** The "Taxpayer Education" section is titled "Taxpayer Education". It contains text: "Whether you are starting a business or have an existing business, the Florida Department of Revenue wants to make sure you have the information and resources you need to be successful. We provide new business information, tax tutorials, and industry-specific brochures to assist you." and "The Department wishes you success with your business!". Below this is a list of links:
 - New Business Information
 - Education and Compliance Outreach
 - Guides – Completing Tax Applications
 - Tutorials – Tax and Fee Overviews**
 - Tutorials – Tips for Success** (this link is highlighted with a red arrow pointing to it)
 - Other Resources
- Footer:** A teal logo on the right featuring a palm tree and the text "FLORIDA DEPARTMENT OF REVENUE".

How to eFile and ePay Sales and Use Tax (Form DR-15) Tutorial

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Search Terms... 

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

Register to Collect and Pay Taxes or Fees
Taxes and Fees or Refunds

Resources

Forms and Publications
Tax Frequently Asked Questions
Payment Scheduling
File now...pay later! 
Tax Information Publications
Tax Law Library

Guides – Completing Tax Applications
Tutorials – Tax and Fee Overviews
Tutorials – Tips for Success

The following tutorials provide overviews and additional information on subject matters commonly used by taxpayers when interacting with the Department. Internet browser pop-up blockers may need to be disabled to view the guide/tutorial.
For more brochures, forms, guides, and additional information, visit the Department's [Forms and Publications](#) webpage.

Audit

- [What to Expect from a Florida Tax Audit](#)
Tax audits can identify underpaid and overpaid taxes and can be educational and promote voluntary compliance. This tutorial provides information to help taxpayers prepare for and know what to expect during an audit.

Calculating, Collecting, Filing, and Paying Tax

- [How to Complete Sales and Use Tax Return \(Form DR-15\)](#)
Takes you step-by-step through completing your tax return and includes information about estimated tax, use tax, credits, and local option taxes.
- [How to Complete Sales and Use Tax Return \(Form DR-15EZ\)](#)
Takes you step-by-step through completing your tax return and includes information about use tax and local option taxes.
- [How to Calculate and Pay Estimated Sales and Use Tax](#)
Recommended for taxpayers who must pay estimated tax.
- [How to eFile and ePay Sales and Use Tax \(Form DR-15\)](#)
Recommended for taxpayers who wish to file and pay sales and use tax online.



What we covered:

- Sales and use tax
- Discretionary sales surtax
- Taxable sales
- Exempt sales
- Educational institutions/nonprofit organizations: Parent-teacher associations/organizations
- Registration and filing requirements

For more information:

- Visit floridarevenue.com
- Call (850) 488-6800
- Find us on social media

