

Sales and Use Tax for School Finance Officers

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

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

**FLORIDA**

Certificate Number

EXAMPLE

By extending this certificate or the certificate number to a selling vendor, the purchaser 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 resale of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- 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 Florida Department of Revenue website. The header includes the state seal and the department's name. The navigation bar has links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The 'eServices' section is highlighted with a red arrow, containing links for Child Support eServices and File and Pay (Taxes, Fees, Remittances). A list of services is also provided, including printing resale certificates, registering to collect/pay taxes, and viewing reemployment tax rates. The 'Contact' section features a large image of the department's building and a link to 'Contact Us...'. The left sidebar contains 'Information for...' sections for Businesses and Employers, Individuals and Families, Industry Professionals, Local Government Officials, and Employment Opportunities, along with 'Quick Links' for About Us, Accessibility, and Forms and Publications.

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

Employment Opportunities

Quick Links

About Us

Accessibility

Forms and Publications

eServices

Child Support eServices

File and Pay

- Taxes
- Fees
- Remittances

- 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
- Subscribe to our tax publications

More eServices...

Contact
the Florida Department of Revenue

Need to get in contact with any of the programs within the Department of Revenue?

Contact Us...

floridarevenue.com

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

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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. At the top is the state seal and the department's name. A navigation bar includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The main content area features an 'eServices' section with two primary buttons: 'Child Support eServices' and 'File and Pay'. The 'File and Pay' button lists options for Taxes, Fees, and Remittances. To the right of these buttons is a list of additional services, including printing resale certificates, registering to collect taxes, viewing reemployment rates, and accessing child support information. A red arrow points from the 'File and Pay' button towards the bottom of the page. Below the eServices section is a 'Contact' banner for the department's building, with a 'Contact Us...' link. On the left side, there are sections for 'Information for...' (Businesses and Employers, Individuals and Families, Industry Professionals, Local Government Officials, Employment Opportunities) and 'Quick Links' (About Us, Accessibility, Forms and Publications).

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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

Employment Opportunities

Quick Links

About Us

Accessibility

Forms and Publications

eServices

Child Support eServices

File and Pay

- Taxes
- Fees
- Remittances

- 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
- Subscribe to our tax publications

More eServices...

Contact

the Florida Department of Revenue

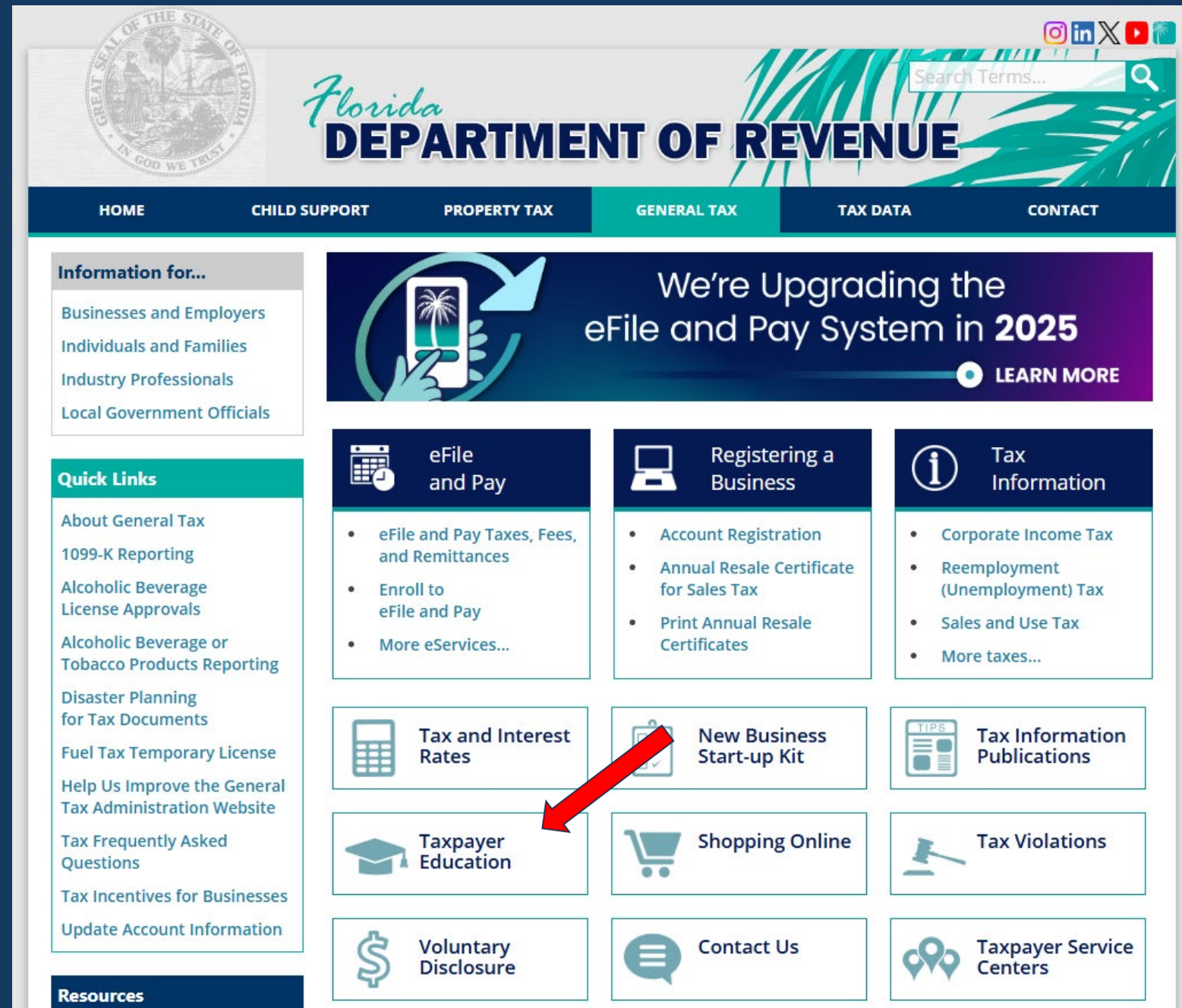
Need to get in contact with any of the programs within the Department of Revenue?

Contact Us...

floridarevenue.com

Taxpayer Education

floridarevenue.com



The screenshot shows the Florida Department of Revenue website. At the top left is the Great Seal of the State of Florida. To its right is the department's logo, which includes the word "Florida" in a script font and "DEPARTMENT OF REVENUE" in a bold, sans-serif font. A search bar with the placeholder text "Search Terms..." is located in the top right corner, accompanied by social media icons for Instagram, LinkedIn, X, YouTube, and Facebook. Below the header is a navigation menu with links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (highlighted in teal), TAX DATA, and CONTACT. The main content area features a large banner on the right that reads "We're Upgrading the eFile and Pay System in 2025" with a "LEARN MORE" button. On the left, there is a sidebar with "Information for..." (listing Businesses and Employers, Individuals and Families, Industry Professionals, and Local Government Officials) and "Quick Links" (listing various tax-related services). The central part of the page is a grid of service tiles. A red arrow points to the "Taxpayer Education" tile, which features a graduation cap icon. Other tiles 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".

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 [LEARN MORE](#)

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

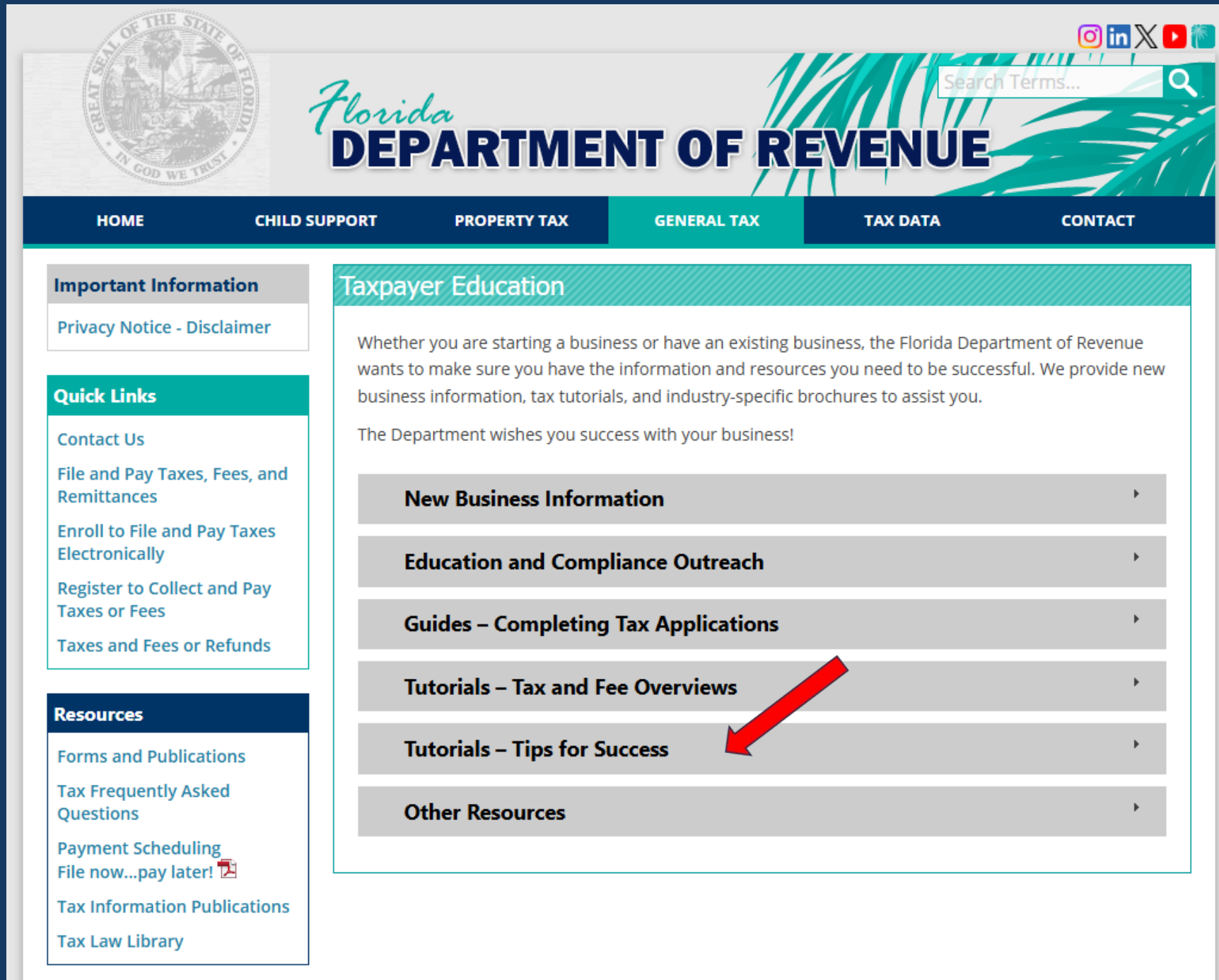
Contact Us

Taxpayer Service Centers

Resources

Tutorials – Tips for Success

floridarevenue.com



The screenshot shows the Florida Department of Revenue website. The header includes the state seal, the department name, and social media icons. A navigation bar contains links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The left sidebar has sections for Important Information, Quick Links, and Resources. The main content area is titled 'Taxpayer Education' and contains a list of links, with 'Tutorials – Tips for Success' highlighted by a red arrow.

Florida DEPARTMENT OF REVENUE

Search Terms...

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

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!

Tax Information Publications

Tax Law Library

Taxpayer Education

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.

The Department wishes you success with your business!

New Business Information

Education and Compliance Outreach

Guides – Completing Tax Applications

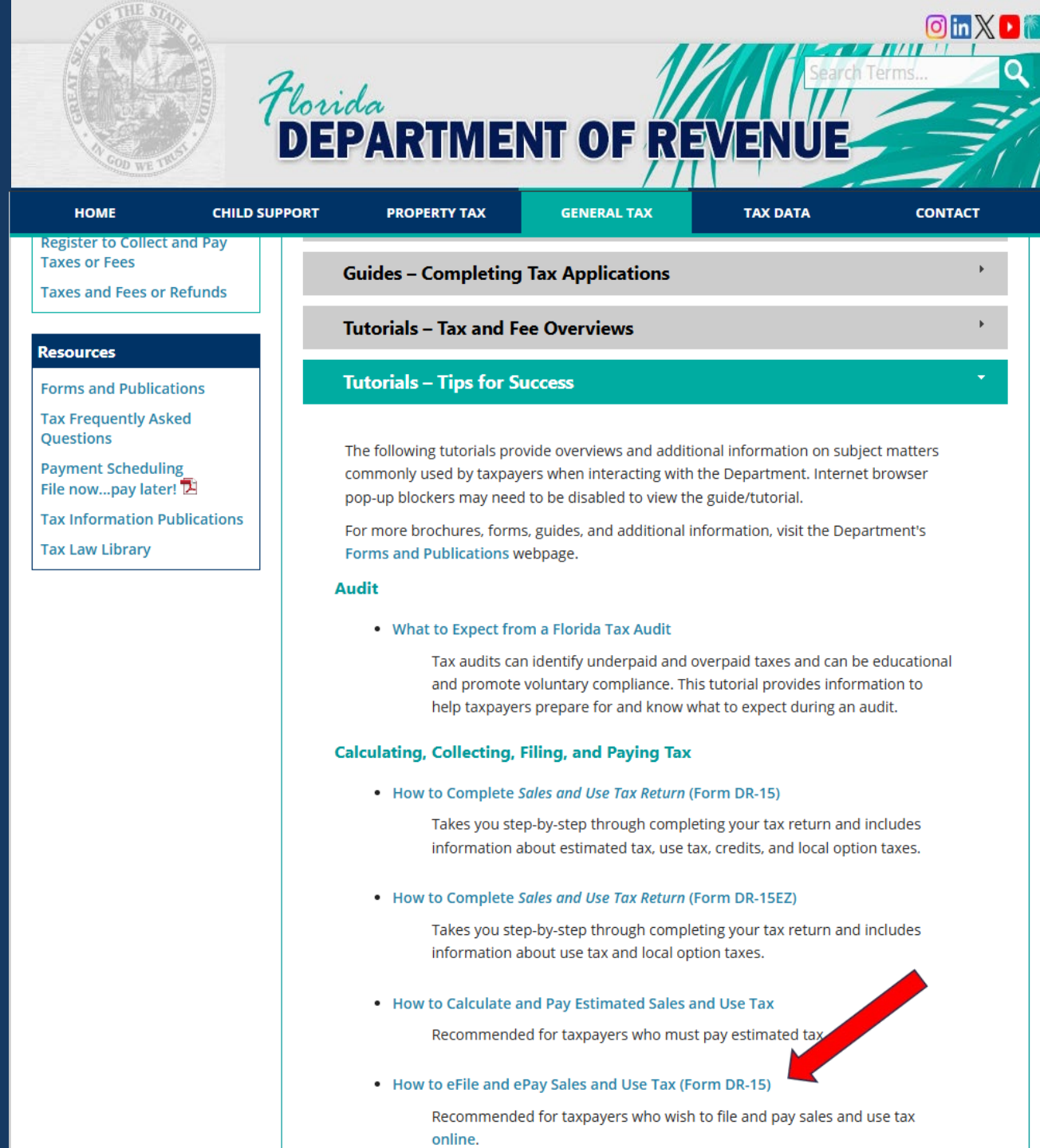
Tutorials – Tax and Fee Overviews

Tutorials – Tips for Success

Other Resources

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

floridarevenue.com



The screenshot shows the Florida Department of Revenue website. The header includes the state seal, the department name, and a search bar. The navigation menu has links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (highlighted), TAX DATA, and CONTACT. On the left, there are links for 'Register to Collect and Pay Taxes or Fees' and 'Taxes and Fees or Refunds'. Below these is a 'Resources' section with links to 'Forms and Publications', 'Tax Frequently Asked Questions', 'Payment Scheduling' (with a 'File now...pay later!' button), 'Tax Information Publications', and 'Tax Law Library'. The main content area features a 'Guides – Completing Tax Applications' section with a dropdown menu showing 'Tutorials – Tax and Fee Overviews' and 'Tutorials – Tips for Success'. The 'Tutorials – Tips for Success' section contains text about internet browser pop-up blockers and a link to the Department's Forms and Publications webpage. Below this is an 'Audit' section with a link to 'What to Expect from a Florida Tax Audit'. The 'Calculating, Collecting, Filing, and Paying Tax' section lists four tutorials, with a red arrow pointing to 'How to eFile and ePay Sales and Use Tax (Form DR-15)'.

Florida DEPARTMENT OF REVENUE

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

