



Tax Information Publication

TIP

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Florida Farm Tax Exempt Agricultural Materials (TEAM) Card Program: Information for Sellers

On January 1, 2024, the Florida Department of Agriculture and Consumer Services began issuing Florida TEAM Cards to farmers who applied to and were approved by the Florida Department of Revenue (Department).

The TEAM Card provides a different method for qualified farmers to claim certain sales tax exemptions provided in section 212.08, Florida Statutes (F.S.), on items purchased for agricultural use. Farmers who have been issued a TEAM Card can present the plastic, wallet-sized card to selling dealers instead of preparing a paper exemption certificate for each purchase. To see a sample TEAM Card visit fdacs.gov/Agriculture-Industry/Florida-Farm-Tax-Exempt-Agricultural-Materials-TEAM-Card.

Farmers who do not qualify for a TEAM Card or do not wish to obtain a TEAM Card may continue to provide an exemption certificate to purchase items for agricultural purposes tax-exempt. The exemption certificate must contain the purchaser's name and address, the reason the item qualifies for exemption, and the signature of the purchaser or an authorized representative of the purchaser. Suggested exemption certificates are provided in Rule 12A-1.087, Florida Administrative Code (F.A.C.), available at flrules.org.

Documenting Exempt Sales

Florida TEAM Cards

Selling dealers are required to document the exempt nature of their tax-exempt sales. Dealers who make a tax-exempt sale to a qualified farmer who presents their TEAM Card are required to obtain a copy of the farmer's TEAM Card for purposes of documenting exempt sales to the farmer during the effective period of the card. A selling dealer who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the card.

Instead of obtaining a copy of the farmer's TEAM Card, a selling dealer may document the exempt sale by requesting a transaction authorization number, valid for a single transaction only, from the Department of Revenue prior to or at the time of sale. Selling dealers may request a transaction authorization number by:

- Using the Department's Certificate Verification System at floridarevenue.com/taxes/certificates, or
- Calling the Department's automated nationwide toll-free telephone verification system at (877) 357-3725

Selling dealers who make sales to qualified farmers who are regular customers may request a vendor authorization number instead of maintaining a copy of a farmer's TEAM Card or obtaining a transaction authorization number. The vendor authorization number is a customer-specific number and is valid for documenting exempt sales during the effective period of the farmer's TEAM Card. Selling dealers may

request a vendor authorization number using the Department's online Certificate Verification System at floridarevenue.com/taxes/certificates. (See Rule 12A-1.116, F.A.C.)

Exemption Certificate for Items Purchased for Agricultural Use

Selling dealers who make sales to a purchaser who presents an exemption certificate for items purchased for agricultural use are only required to obtain one certificate for sales made for the purposes indicated on the certificate. Selling dealers are not required to obtain an exemption certificate for subsequent sales made to the same purchaser for the exempt purpose indicated on the exemption certificate. (See Rule 12A-1.087, F.A.C.)

Frequently Asked Questions

For answers to commonly asked questions, please visit floridarevenue.com/taxes/Documents/flFarmTeamCardFAQs.pdf.

References: Section 212.08, F.S., Rules 12A-1.087 and 12A-1.116, F.A.C.

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 the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

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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