Florida Department of Revenue Tax Information Publication

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Legislature Exempts Paint Color Card, Flooring, Wallpaper, Fabric, Window Covering, and Similar Samples

Currently, paint color card samples sold to manufacturers, producers, wholesalers, or retail merchants are exempt.

Effective July 1, 1998, the exemption for samples is expanded to include:

 flooring, wallpaper, fabric, window covering, and similar samples.

The samples must be used for color, texture, or design comparison. Also, the samples must be provided by a manufacturer to a dealer or ultimate consumer for no charge.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at http://sun6.dms.state.fl.us/dor/ for forms and other

information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.

References

Rule 12A-1.029(4), F.A.C.

Chapter 98-144, L.O.F.