



Tax Information Publication

TIP

No: 16A01-02

Date Issued:
March 2, 2016

Fingerprinting Services Are Taxable

Florida law imposes sales and use tax on services listed under NAICS National Numbers 561611, 561612, 561613, and 561621 of the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President. Fingerprint services are specifically included under NAICS National Number 561611 and as such, this service is taxable under section 212.05(1)(i), Florida Statutes.

Businesses that capture and transmit fingerprints, whether transmitting digitalized fingerprints (e.g., live scan*) or traditional ink fingerprints (e.g., cardscan**), are providing a taxable service. If you charge for fingerprint services, you must register as a Florida dealer to collect and remit the sales tax to the Florida Department of Revenue. You can register to collect and report tax through our website at www.myflorida.com/dor.

Other mandatory fees, such as fees imposed by the Florida Department of Law Enforcement (FDLE) or Federal Bureau of Investigation (FBI), are not subject to sales tax when separately stated from the charges for fingerprinting services.

Some Florida businesses may be unaware that fingerprinting services are taxable. Businesses that owe tax may want to take advantage of the Department's Voluntary Disclosure Program. Florida's Voluntary Disclosure Program allows you to report previously unpaid tax liabilities. It is an opportunity to voluntarily pay taxes due and in most cases, penalty is waived. Under this program, the Department will look back three years from the postmark date of the voluntary disclosure request. For more information, review our website or call the Voluntary Disclosure Unit at 850-617-8552.

*Live scan fingerprinting captures the fingerprints digitally. The fingerprints are sent electronically to law enforcement agencies for identification and screening.

**Cardscan fingerprinting captures the fingerprints using paper and ink. The fingerprints are scanned and sent electronically to law enforcement agencies for identification and screening.

References: Section 212.05(1)(i), Florida Statutes; Rule 12A-1.0092, Florida Administrative Code

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 our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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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