



Tax Information Publication

**TIP**

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**Donation of Tangible Personal Property for Resale by a Dealer  
to Organizations Exempt from Federal Income Tax Pursuant to  
Section 501(c)(3) of the Internal Revenue Code**

Florida law provides that when tangible personal property is donated to any person, federal or state governmental unit, or religious, educational or charitable institution, the donor is required to pay sales and use tax on the acquisition cost of the tangible personal property, unless the donor is an entity exempt from Florida sales tax.

Beginning July 1, 2019, changes to Florida law provide that dealers are no longer required to remit sales and use tax on the acquisition price of tangible personal property that was purchased exempt for resale but subsequently donated to an exempt 501(c)(3) organization.

**References: Section 6, Chapter 2019-42, Laws of Florida; Section 212.08(7)(p), Florida Statutes**

**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](http://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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