



Tax Information Publication

TIP

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Sales and Use Tax Exemption for Certain Gold and Silver Coins Beginning July 1, 2026

Beginning July 1, 2026, gold or silver coins that are recognized as legal tender in Florida pursuant to section 215.986, Florida Statutes (F.S.), are not subject to sales or use tax.

Gold coin means a precious metal with the chemical element of atomic number 79 in solid form, in the shape of rounds, bars, ingots, or bullion coins, that is valued for its metal content and stamped or imprinted with its weight and purity, and that is at least 99.5% pure gold. The term does not include any goods as defined in s. 672.105(1), F.S., such as jewelry, other items of utility (for example, picture frames), or collectibles.

Silver coin means a precious metal with the chemical element of atomic number 47 in solid form, in the shape of rounds, bars, ingots, or bullion coins, that is valued for its metal content and is stamped or imprinted with its weight and purity, and that is at least 99.9% pure silver. The term does not mean any goods as defined in s. 672.105(1), F.S., such as jewelry, other items of utility (for example, picture frames), or collectibles.

The person claiming the sales tax exemption bears the burden of determining whether the gold coin or silver coin meets the definitions provided in s. 215.986, F.S. The exemption is presumed to apply to a gold or silver coin imprinted or stamped with the percent purity requirements or transacted electronically as provided in s. 215.986, F.S.

References: Chapters 2026-132 and 2025-100, Laws of Florida

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](https://www.floridarevenue.com) or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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