



Tampa Bay Marine Flea Market
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Florida Taxation of Vendors Sales and Use Tax

General Rules

A six percent Florida sales tax is imposed on every "retail sale" of tangible personal property within the state of Florida. Some counties impose additional local optional or discretionary surtaxes. Vendors are responsible to for pay all taxes related to their retail sales. "Retail Sales" include sales that take place in Florida and "mail order sales" by companies who are required to register as dealers under Florida's sales tax law. If you unsure of your tax responsibilities contact an accountant of the Department of Revenue.

A "dealer" is any person who, among other activities, does the following:

1. sells tangible personal property;
2. solicits sales of tangible personal property;
3. leases tangible personal property;
4. sells, provides, or performs a taxable service; or
5. imports tangible personal property for use, consumption, distribution, or storage.

Sales tax is not imposed on "sales for resale", that is sales to persons or companies who themselves are registered as Florida sales tax dealers and purchase the item for resale. A dealer who makes a "sale for resale" to another dealer must obtain and keep on file a Florida resale certificate from the purchaser to document the exempt status of the sale.

If a company makes sales in Florida, including sales at a flea market, it must register as a dealer with the Florida Department of Revenue (DOR) and must collect sales tax on its sales or obtain and keep on file Florida *resale certificates*.

As long as it is required to be registered as a dealer with the DOR, a company must collect sales tax on Florida sales and must submit monthly sales tax returns and remittances to DOR.

If an article of tangible personal property is brought into Florida and is subject to use tax, the DOR will allow credit for sales or use taxes paid to another state, U.S. territory or the District of Columbia. Credit cannot be given for taxes paid to another country.

Purchasers who cannot show that Florida's or another state's sales tax has been paid (at a rate equal to or greater than Florida's rate) upon the purchase of tangible personal property must pay use tax on the cost of the item.