

Partial List of Taxable Business Activities

- Sales of taxable items at retail.
- Repairs or alterations of tangible personal property.
- Rentals, leases, or licenses to use real property (for example, commercial office space or mini-warehouses).
- Rentals of short-term living accommodations (for example: motel/hotel rooms, beach houses, condominiums, timeshare resorts, vacation houses, or travel parks).
- Rental or lease of personal property (for example: vehicles, machinery, equipment, or other goods).
- Charges for admission to any place of amusement, sport, or recreation.
- Operating private membership clubs that provide recreational or physical fitness facilities.
- Manufacturing or producing goods for sale at retail.
- Importing goods from any state or foreign country, for sale at retail or for use in the business or for pleasure.
- Selling service warranty contracts.
- Ordering and using, on a regular basis, mail-order products on which no sales tax was charged.
- Operating vending or amusement machines.
- Providing taxable services (for example: investigative and crime protection services, interior nonresidential cleaning services, or nonresidential pest control services).

- [Governments and nonprofit organizations](#) may not have to pay sales tax.

List of Government and non-profit organizations that might not have to pay sales tax

- State, county, and city governments, qualified nonprofit organizations such as religious, charitable, scientific, educational, and veteran's organizations may not be required to pay sales tax. To request an exemption, submit an *Application for Consumer's Certificate of Exemption (Form DR-5)*.
- **The federal government is exempt from collecting or paying sales tax.** In addition, certain religious institutions are not required to collect or remit sales tax on the sale of goods.

If you do not know if your business must register to collect sales tax, contact your [local service center](#) or Taxpayer Services.

Registration

You can [register](#) to collect and pay sales and use tax using our secure website.

Once you are registered, we will send you a *Certificate of Registration* (Form DR-11), a [Florida Annual Resale Certificate for Sales Tax](#) (Form DR-13), and tax return forms. Place the *Certificate of Registration* in a visible area of the business.

Annual Resale Certificates Available Online

Florida Annual Resale Certificates for 2015 for both sales tax and communications services tax are now available online. Select "more e-Services" and then select one of the links listed under "Print Annual Resale Certificate." Using your tax account information, you may log in to download and print your certificate. Log in using one of the following methods:

- For sales tax and for communications services tax, if you are enrolled in e-Services, use your user ID and password; or,