

**Sample Exemption Certificate**  
**Machinery and Equipment, Parts, and Accessories**  
**Exempt under Section 212.08(7)(jjj), Florida Statutes**

NAICS # 332994

I certify that I qualify for an exemption from sales tax under s. 212.08(7)(jjj), F.S., for all eligible purchases made on or after 5/1/2021 (date) under one of the following categories (check the appropriate box):

- Industrial machinery and equipment
- I am an eligible manufacturing business\*.
  - The industrial machinery and equipment being purchased will be used at a fixed location in Florida to manufacture, process, compound, or produce items of tangible personal property for sale.
  - Any parts and accessories purchased for the machinery and equipment will be purchased prior to the date the machinery and equipment is placed into service.

\* "Eligible manufacturing business" means any business whose primary business activity at the location where the industrial machinery and equipment is located is within an industry classified under NAICS codes 31, 32, 33 (Manufacturing) or code 432930 (Recyclable material merchant wholesalers), as contained in the North American Industry Classification System (NAICS), as published in 2007 by the Office of Management and Budget, Executive Office of the President. For more information on NAICS industry codes visit:

<http://www.census.gov/cgi-bin/sssd/naics/naicsrch>

- Postharvest machinery and equipment
- I am an eligible postharvest activity business\*\*.
  - The postharvest machinery and equipment being purchased will be used at a fixed location in Florida to perform postharvest activities, which are services performed on crops, after their harvest, with the intent of preparing them for market or further processing. Examples include crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling.
  - Any parts and materials being purchased will be used to repair, and will be incorporated into, the machinery and equipment.

\*\* "Postharvest activity business" means a business whose primary business activity, at the location where the postharvest machinery and equipment is located, is within an industry classified under NAICS code 115114 (Post harvest crop activities).

- Mixer drums
- I am purchasing mixer drums, parts, or labor to affix a mixer drum to a mixer truck that will be used at a location in Florida to mix, agitate, and transport freshly mixed concrete in a plastic state for sale.

Edward J Newman

Managing Member

Purchaser's Name (Print or Type)

Title

5/1/2021

Purchaser's Signature

Date

**Form to be retained in vendor's records.**  
**Do not send to the Florida Department of Revenue.**

If a purchaser uses the machinery, equipment, parts, accessories, or materials for any nonexempt purpose, the purchaser is required to pay tax on the purchase price directly to the Florida Department of Revenue.

Any fraudulent use of this Certificate to evade payment of sales tax will subject the purchaser to liability for payment of the sales tax, plus a penalty of 200% of the tax, and may subject the purchaser to punishment as provided by law for conviction of a third degree felony.