

# Florida Sales Tax Refund Opportunities for **Manufacturers**

## Understanding Your Exemption Rights

Florida manufacturers often overlook available sales and use tax exemptions that could result in tax savings and/or significant refunds. Eligible manufacturers with NAICS codes 31, 32, 33, 112511, and 423930 qualify for exemptions on industrial machinery and equipment purchases that may have been previously overlooked.

## Filing Process and Requirements

### 01

#### Timing Considerations:

Florida provides a three-year statute of limitations from the date of payment for requesting sales and use tax refunds.

### 02

#### Filing Methods:

- Online filing through the [Florida Department of Revenue system](#)
- Paper application using Form DR-26S (Sales and Use Tax) or Form DR-26 (All Other Taxes). Also available through the [Florida Department of Revenue system](#)

### 03

#### Required Documentation:

- Purchase invoices and supporting documentation
- Equipment descriptions and manufacturing usage details
- Documentation of manufacturing operations
- Vendor assignment of rights (when applicable)

## Available Exemptions and Refund Opportunities

Florida's manufacturing exemption applies to tangible personal property used in manufacturing with a depreciable life of three years or more, including repairs and labor on qualifying equipment. If your business has paid sales or use tax on exempt purchases within the last three years, you may be eligible for a refund of taxes paid.



## Benefits of Professional Review

A comprehensive review of your purchasing history can identify overlooked exemptions and quantify potential refund opportunities. Professional assistance ensures proper documentation, compliance with filing requirements, and maximizes recovery potential while managing the administrative process.

## Next Steps

To evaluate your potential refund opportunities and ensure compliance with Florida's sales and use tax requirements, consider consulting with a state and local tax professional. Our team can conduct a comprehensive review of your purchasing history, prepare necessary documentation, and manage the refund claim process.

For assistance with Florida manufacturing exemptions and refund claims, contact Matt Dodge at [mdodge@hbkcpa.com](mailto:mdodge@hbkcpa.com) or 724-934-5300, HBK State and Local Tax Manager, to discuss your specific situation and explore available options.

HBK's State and Local Tax Advisory Group provides comprehensive guidance on Florida sales and use tax matters and assists with refund claim preparation and administration.

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