

Florida levies a general sales and use tax of 6.0% on sales of tangible personal property and certain services. Counties may add to the sales tax rate by levying a discretionary local sales surtax.

**Sales & Use Tax Rates**

	State	County	City	TOTAL
Lake County	6.0%	1.0%	NONE	7.0%
Orange County	6.0%	0.5%	NONE	6.5%
Osceola County	6.0%	1.0%	NONE	7.0%
Seminole County	6.0%	1.0%	NONE	7.0%

For qualifying businesses, Florida also grants sales and use tax **EXEMPTIONS** on the following goods and services:

- ✓ Machinery and equipment used by a new or expanding Florida business to manufacture, produce or process tangible personal property for sale
- ✓ Labor, parts and materials used in repair of and incorporated into machinery and equipment
- ✓ Electricity used in the manufacturing process
- ✓ Certain boiler fuels (including natural gas) used in the manufacturing process
- ✓ Semiconductor, defense and space technology-based industry transactions involving manufacturing equipment
- ✓ Machinery and equipment used predominantly in research and development
- ✓ Labor component of research and development expenditures
- ✓ Commercial space activity — launch vehicles, payloads and fuel, machinery and equipment for production of items used exclusively at Spaceport Florida
- ✓ Aircraft parts, modification, maintenance and repair, sale or lease of qualified aircraft
- ✓ Production companies engaged in Florida in the production of motion pictures, made for television motion pictures, television series, commercial music videos or sound recordings.

Source: Florida Department of Revenue