



# Why We Tax Maintenance & Replacement

The following excerpt is taken from the Florida Sales and Use Tax:

Before you are granted a license from any government agency or open a business in Florida, you must first find out whether your business activity, product use, or consumption will be subject to Florida sales tax.

Here are some examples of business activities, product uses, and consumptions requiring the collection of sales tax or the payment of use tax:

- 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, mini-warehouses, or short-term living accommodations).
- 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.
- 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, and nonresidential pest control services).

If you are unsure whether your business is required to register to collect sales tax, contact Taxpayer Services