



TAX EXEMPT!

Country Meats Smoked Snacks For Fundraising are tax exempt. The following official documents will explain why in further detail.

Country Meats
5750 SW 1st Lane
Ocala, FL 34474
1-800-277-8989

State of Florida
Department of Revenue

Sales and Use Tax

2013 Florida Statutes

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions. -- The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(1) EXEMPTIONS; GENERAL GROCERIES.--

(a) **Food products** for human consumption are exempt from the tax imposed by this chapter.

(b) For the purpose of this chapter, as used in this subsection, the term "**food products**" means edible commodities, whether processed, cooked, raw, canned, or in any other form, which are generally regarded as **food**. This includes, but is not limited to, all of the following:

1. Cereals and cereal **products**, baked goods, oleomargarine, **meat and meat products**, fish and seafood **products**, frozen foods and dinners, poultry, eggs and egg **products**, vegetables and vegetable **products**, fruit and fruit **products**, spices, salt, sugar and sugar **products**, milk and dairy **products**, and **products** intended to be mixed with milk.

2. Natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee, coffee substitutes, or cocoa; and tea, unless it is sold in a liquid form.

3. Bakery **products** sold by bakeries, pastry shops, or like establishments that do not have eating facilities.

¹(c) The exemption provided by this subsection does not apply:

1. When the **food products** are sold as meals for consumption on or off the premises of the ²dealer.

2. When the **food products** are furnished, prepared, or served for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware, whether provided by the ²dealer or by a person with whom the ²dealer contracts to furnish, prepare, or serve **food products** to others.

3. When the **food products** are ordinarily sold for immediate consumption on the seller's premises or near a location at which parking facilities are provided primarily for the use of patrons in consuming the **products** purchased at the location, even though such **products** are sold on a "take out" or "to go" order and are actually packaged or wrapped and taken from the premises of the ²dealer.



Florida

Agency: Department of Revenue

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1. If your State exempts fundraising sales by certain groups from sales or use taxes, please indicate which of the following are exempt in your State.

Public Schools (K-12) - Not exempt

Private Schools (K-12) - Not exempt

School Groups (e.g., clubs, bands, teams) - Not exempt

PTAs - Not exempt

PTOs - Not exempt

Other parent groups - Not exempt

Church Groups (see 1b) - Exempt

Youth Sports League - (See 1b) Not exempt

501 (c)(3) organizations - Not exempt

501 (c)(6) organizations - Not exempt

Other (specify: _____)

1a Are local sales and use taxes in your State applied to these groups in the same manner as State sales and use taxes are applied to these groups?

Yes.

1b Please set forth any comments including a list of groups not listed above whose fundraising activities are exempt from sales and use taxation in your State.

Effective January 1, 2001, sales of tangible personal property by religious institutions having an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on are exempt. See Section 212.08(7)(m), Florida Statutes (F.S.), and Chapter 2000-228, Laws of Florida (L.O.F.)

Effective January 1, 2001, organizations providing special educational, cultural, recreational, and social benefits to minors are exempt on sales of donated property. See Section 212.08(7)(l), F.S., and Chapter 2000-228, L.O.F

2. If your State exempts fundraising sales of certain products from sales and use tax, please indicate which of the following products are exempt.

Florida law does not exempt products based upon fundraising; however, certain products may generally qualify for exemption. See section 212.08(1) and (7), F.S., for examples of such products. Also, see form DR-46NT, titled *Nontaxable Medical and General Grocery List R. 08/01*.

2a Are local sales and use taxes in your State applied to these products in the same manner as State sales and use taxes are applied to these products?

Yes

2b Please set forth any comments including a list of products not listed above that are exempt from sales and use taxation for fundraising purposes in your State.

Florida law does not exempt products based upon fundraising.

3. If some or all fundraising groups or products qualify for exemption from sales and use tax in your State, please indicate any exceptions to or limitations on such exemptions.

Please see those entities listed in the response to 1b and 2.

4. If some or all fundraising groups qualify for exemption from sales and use tax in your State, please set forth the procedure through which a group may establish its qualification for the exemption. Attach relevant statutes, regulations, procedures, *etc.*

Those entities listed in the response to 1b. should obtain a Florida Consumer's Certificate of Exemption by completing Florida Form DR-5, Application for Consumer's Certificate of Exemption, and submitting it along with required documentation.

5. If some or all fundraising products qualify for exemption from sales and use tax in your State, please set forth the procedure for establishing a product's qualification for the exemption. Attach relevant statutes, regulations, procedures, *etc.*

Florida law does not exempt products based upon fundraising.

6. In instances where a fundraising product or group is not exempt from sales or use tax, please indicate who bears the responsibility for collecting and remitting the tax.

Tax is collected and remitted by the dealer as defined in section 212.06, F.S. If the group is acting as agent for the dealer, it is responsible for collection on behalf of the dealer.

7. In instances where a fundraising product or group is not exempt from sales or use tax, what is the basis for calculating



Nontaxable Medical and General Grocery List

DR-46NT
R. 08/01



Chemical Compounds and Test Kits

Tax is not imposed on any chemical compound or test kit (including replacement parts) used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs. In addition, the following chemical compounds and test kits are specifically exempt with or without a prescription.

- Albustix reagent strips and tablets
- Blood pressure testing kits and materials
- Cholesterol tests
- Clinistix reagent strips
- Clinitest tablets, testape and similar products used by diabetics to test urine content
- Combistix reagent strips
- Dextrostix reagent strips
- Dextrotest kit and refills
- Diabetic test kits
- Galatest
- Ictotest reagent tablets
- Sugar test tablets for diabetics
- Thermometers, for human use
- Tuberculin patch test
- Urine testing kits and materials
- Urograph test

Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs. In addition, the following common household remedies are specifically exempt with or without a prescription.

- Adhesive tape
- Alcohol, rubbing and denatured
- Allergy relief products
- Analgesics (pain relievers)
- Antacids
- Anti-malarials
- Antiseptics
- Aromatic spirits of ammonia
- Asthma preparations
- Astringent, except cosmetic
- Band aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers

Common Household Remedies-continued

- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cathartics
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Decadron turbinaire kit
- Denture adhesive products
- Diarrhea aids and remedies
- Dietary supplements and substitutes
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Ear ache products and ear wax removal products
- Enema preparations
- Epsom salts
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (contact lens cleaning solutions and disinfectants are taxable)
- Eye pads
- First aid kits
- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Fungicides, for use on humans
- Gargles, intended for medical use
- Gauze
- Glucose
- Glycerine products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Heat pads, medicated
- Herbal supplements
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Itch and rash relievers
- Laxatives and cathartics
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers

Common Household Remedies-continued

- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Mistometers
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapy (nicotine patches and nicotine gum)
- Ointments, medicated
- Opaque drugs
- Oxygen, exempt as medical oxygen
- Pain relievers, oral or topical
- Parasiticides
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Protein hydrolysates
- Rectal preparations (hemorrhoid and rash)
- Rogaine
- Salt tablets
- Sinus reliever
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Urinal bags
- Vitamins and mineral supplements
- Wart removers
- Witch hazel
- Worming treatments, for human use

Cosmetics and Toilet Articles

Cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients, ARE TAXABLE. These include, but are not limited to, cold creams, suntan lotions, makeup, body lotion, soap, toothpaste, hair spray, shaving products, colognes, perfumes, shampoo, deodorant, and mouthwash. Cosmetic or toilet articles are exempt only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs.

Flowers, Seeds, Fertilizers, Etc.

Fertilizer*, including peat, topsoil, and manure
Flower seeds
Fruit and nut trees
Fungicides*
Herbicides*
Insecticides*
Pesticides*
Vegetable plants and seeds
Weed killers*

* Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen. However, purchaser must furnish seller a certificate stating that the item is used exclusively for exempt purposes.

General Groceries

The following general classifications of grocery products are exempt from tax, except when cooked or prepared on the seller's premises and sold for immediate consumption, sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge.

Bakery products, for consumption off premises
Bread or flour products
Breakfast bars, cereal bars, granola bars, and nutritional food bars, whether or not such products are chocolate-coated
Canned foods
Cereal and cereal products
Cheese and cheese products
Cocoa and cocoa products*
Coffee and coffee substitutes
Crackers
Dietary substitutes
Eggs and egg products
Fish and fish products
Frozen foods
Frozen yogurt, for consumption off premises**
Fruits and fruit products, including 100 percent fruit juices (fruit drinks labeled ades, cocktails, or drink are taxable)
Ice cream, for consumption off premises**
Jellies and preserves
Margarine, butter, and shortening
Meal replacement powders and drinks
Meat and meat products
Milk and milk products
Nuts, whether or not chocolate-coated, yogurt-coated, or honey-coated*
Popcorn, whether or not caramel-coated*
Potatoes and potato chips

General Groceries - continued

Poultry and poultry products
Pretzels, whether or not chocolate-coated or yogurt-coated*
Salads, except those cooked or prepared on seller's premises
Seafood and seafood products
Spreads, except those cooked or prepared on seller's premises
Sugar, sugar products, and substitutes; except candy and like items
Tea, unless in liquid form
Vegetable and vegetable products, including natural vegetable products that include natural vegetable juices

*Excludes items regarded and advertised as candy, as indicated on the label.

**Ice cream; frozen yogurt; similar frozen dairy or nondairy products in cones, small cups, or pints; popsicles; frozen fruit bars; or other novelty items whether or not sold separately are taxable.

Exempt Infant Supplies

Baby food
Baby formulas, liquid or powder
Baby teething lotion
Baby teething powder
Pedialyte

Exempt Miscellaneous Items

Bibles, hymn books, and prayer books
Flags, United States or official state flag of Florida
Water (excludes those with carbonation and flavorings added)

Optical Goods

Prescription eyeglasses, including items which become a part thereof, are exempt. Standard or stock eyeglasses and other parts sold without a prescription are taxable.

Pets

The purchase by a veterinarian of commonly recognized substances possessing curative or remedial properties which are ordered and dispensed as treatment for a diagnosed health disorder by or on the prescription of a duly licensed veterinarian, and which are applied to or consumed by animals for alleviation of pain or the cure or prevention of sickness, disease, or suffering are exempt. Also exempt are the purchase by a veterinarian of antiseptics, absorbent cotton, gauze for bandages, lotions, vitamins, and worm remedies.

Prosthetic Appliances and Orthopedic Appliances

In addition to the specifically exempt items listed below, tax is not imposed on prosthetic and orthopedic appliances dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the state to prescribe medicinal drugs. Sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments do not qualify as prosthetic or orthopedic appliances and are taxable even though used in connection with medical treatment.

Abdominal belts
Arch supports, excluding shoe liners and pads
Artificial arteries
Artificial eyes
Artificial heart valves
Artificial larynx
Artificial limbs
Artificial noses and ears
Back braces
Batteries, for use in prosthetic and orthopedic appliances
Bone cement, nails, pins, plates, screws, and wax
Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
Canes (all)
Catheters
Colostomy bags and appliances
Colostomy deodorants
Crutches, crutch tips, and pads
Dentures, denture repair kits, cushions, etc.
Eyelid load prosthetics
Fluidic breathing assistors
Hearing aids (repair parts, batteries, wires, condensers, etc.)
Heart stimulators/defibrillators
Hypodermic needles, hypodermic syringes, hypodermic syringe tubing and parts; used for medical purposes
Lithotripters
Mastectomy pads
Pacemakers (cardiac)
Patient safety vests
Portable resuscitators
Rupture belts
Suspensories
Temporary pacemakers
Trusses
Urinal bags
Walkers, including walker chairs
Walking bars
Wheelchairs, including powered models, their parts, and repairs

Example Receipt from a local Florida Store.

Here is a receipt from
Walgreens dated
NOV.1st 2009

Three purchases:

Milk- no sales tax
Smoked snack stick-no
sales tax

And
8 pkg. of Pepsi- 6.5% sales
tax.

Meat Items like ours are
exempt from sales tax in
Florida .

I'm DAVID. Thank you for allowing me
to serve you today.

280 10 0836 02912 027

RFN# 0291-2270-8368-0911-0120

V/F MILK GL	1	2.79	SALE
D/F PEPP STK1.750Z	1	.99	
PEPSI DT 12OZ 8PK 1A		2.99	
SUBTOTAL		6.77	

A=6.5% SALES TAX	.20
TOTAL	6.97

DEBIT CARD	6.97
CASH BACK	.00

WAG ADVERTISED SAVINGS: .20

YOUR TOTAL SAVINGS: .20



8585 State Rd 200 Ste 2 Ocala, FL
STORE (352)854-9600

THANK YOU

H1N1 VACCINE AT SELECT WALGREENS
FOR DETAILS CALL 1-800-WALGREENS
OR VISIT WWW.WALGREENS.COM/FLU

CAN'T FIND IT IN THE STORE?
WALGREENS.COM HAS THOUSANDS OF
ITEMS ONLINE

SAVE ON YOUR PRESCRIPTIONS BY JOINING
WALGREENS PRESCRIPTION SAVINGS CLUB
SEE PHARMACY FOR DETAILS

WALGREENS #2912
SEQ # 291227135
CARD# *****7808
SEQ # 291227135 PAYMENT FROM PRIMARY

RETAIN THIS RECEIPT FOR YOUR RECORDS

NOVEMBER 1, 2009 4:17 PM