



## Tax Information Publication

# TIP

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### **Exemption for Equipment Used to Generate Emergency Electricity at Nursing Homes or Assisted Living Facilities**

Equipment used to generate emergency electric energy at a nursing home facility or assisted living facility is exempt from sales and use tax if purchased between July 1, 2017, and December 31, 2018. The exemption is limited to a maximum amount of \$15,000 in tax on eligible purchases for a single facility. For this exemption, “nursing home facility” and “assisted living facility” are defined in sections 400.021(12) and 429.02(5), Florida Statutes, respectively.

The exemption may be applied by the selling dealer at the time of purchase if the purchaser provides the dealer with an affidavit. A sample affidavit is provided on the next page.

The exemption is also available by applying for a refund using Form DR-26SIGEN – *Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities*. This refund application is available on the Department’s website at [floridarevenue.com/rules](http://floridarevenue.com/rules) or under the “Refunds” category at [floridarevenue.com/forms](http://floridarevenue.com/forms).

- For eligible equipment purchased between July 1, 2017, and March 22, 2018, a refund application must be submitted no later than September 23, 2018.
- For eligible equipment purchased between March 23, 2018, and December 31, 2018, the refund application must be submitted within six months after the date of purchase.

**Reference: Section 56, Chapter 2018-118, Laws of Florida**

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department’s website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**Suggested Affidavit  
Purchase of Equipment to Generate Emergency Electric Energy  
Exempt Under Section 56, Chapter 2018-118, Laws of Florida**

I, \_\_\_\_\_, hereby affirm that the equipment for which I seek an exemption will only be used to generate emergency electric energy at a nursing home facility as defined in section 400.021(12), Florida Statutes, or an assisted living facility as defined in section 429.02(5), Florida Statutes. I understand that a person who furnishes a false affidavit to a dealer or to the Department of Revenue is subject to a mandatory penalty of 200% of the evaded tax, pursuant to s. 212.085, Florida Statutes, in addition to being liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in ss. 775.082, 775.083, or 775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Facility Name

\_\_\_\_\_  
Facility Address

\_\_\_\_\_  
Date

**Affidavit to be retained in dealer's records.  
Do not send to the Department of Revenue.**