



**FLORIDA**

Executive  
Director

Leon M. Biegalski

November 4, 2016

[Revised as to verification website]

To All Vendors Shipping Property to Florida:

**Re: Zero sales/use tax rate for Zip Code 34249**

The United States Postal Service has assigned a unique zip code to a business located in Sarasota County, Florida that is engaged only in exports that are not subject to Florida sales or use tax or local option surtax. To avoid application of tax to nontaxable transactions, the Florida Department of Revenue ("Department") has established a tax rate of zero percent (0%) for tangible personal property that is shipped to the unique zip code.

Accordingly, the Florida sales and use tax rate (inclusive of the state tax and local option surtaxes) for Zip Code 34249 is zero percent (0%). **Vendors selling tangible personal property shipped to that zip code (including that zip code with a four digit suffix) should apply no Florida sales or use taxes to those sales.**

For your additional information, the complete address with the unique zip code is:

4200 Express Ln  
Sarasota, FL 34249-2604

The Department's tax tables have been updated to reflect this change, which can be verified at <https://pointmatch.state.fl.us/Default.aspx>. In addition, the Department has no objection to representatives of Access USA Shipping distributing copies of this letter in order to implement the zero tax rate for Zip Code 34249.

Sincerely,

George C. Hamm  
Deputy General Counsel  
850-617-8347

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director  
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

<http://dor.myflorida.com/dor/>  
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