

## **CHELCO Tax Information**

### Residential Service

- Florida has an automatic residential sales tax exemption for residences and common areas of residential complexes used exclusively for residential purposes. If any of the serving a meter is used for commercial purposes, the entire electricity usage is taxable.
- The maximum sales tax credit timeframe allowed by the State of Florida Department of Revenue is three years. Requests for tax credit must be submitted in writing with supporting documentation.
- Gross Receipts Tax is collected in accordance with Florida state statutes. This tax is assessed on all electric public utilities and paid directly to the state. CHELCO does not keep these tax monies.
- All Tax Exempt Certificates must be renewed every five years and sent to CHELCO.

### Commercial Service

- If any of the energy serving a meter is used for commercial purposes, the entire electricity usage is taxable.
- Gross Receipts tax is collected in accordance with Florida state statutes. This tax is assessed on all electric public utilities and paid directly to the state. CHELCO does not keep these tax monies.
- All commercial accounts are taxable unless the member has submitted a State of Florida sales tax exemption and it is still active.
- All Tax Exempt Certificates must be renewed every five years and sent to CHELCO.