

## Exemptions

All exemptions must relate to Florida Statute 215.22 or have an exemption letter from the Executive Office of the Governor as provided under Section 215.24, Florida Statutes. A few exemptions are contained in other statutes and should be referenced in any explanation of a claimed exemption. The Department of Financial Services is responsible for determining if particular revenue qualifies for an exemption. All exceptions to the total assessable revenue stated on the report of revenue must be identified in writing. This is done on the trust fund revenue report sheet. Exceptions must be properly identified and listed separately. A total of all exceptions should be placed on the adjustment line of the report. It is important that all exceptions to total assessable revenue be explained in writing. If the Department of Financial Services cannot identify the exception and audit for validity then the exception will not be allowed.

The following categories are usually exempt:

CATEGORY	LONG TITLE
000106	COUNTY FEE FOR ADMINISTRATIVE COSTS
000108	MARKETING ORDER ASSESSMENT
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE
000119	FEES COLLECTED AS AGENT
000121	FEES TO COUNTY HEALTH DEPARTMENTS
000124	ARTICLE V FEES - DFS
000326	CONSTITUTIONAL GASOLINE TAX
000333	TAXES COLLECTED AS AGENT
000335	SLOT MACHINE TAX RECEIPTS
000503	INTEREST DEPOSITS IN GENERAL REVENUE
000504	INTEREST - FEDERAL
000600	EMPLOYEE AND EMPLOYER CONTRIBUTIONS
000601	SUPPLEMENTAL BENEFITS PLAN CONTRIBUTIONS
000602	PRETAX BENEFIT PROGRAM
000700	US GRANTS
000701	FEDERAL DISASTER RELIEF
000710	US GRANTS DIRECT TO CHD
000720	FEDERAL CHILD CARE FOOD PROGRAM
000750	FEDERAL ARRA GRANTS
000799	U.S. GRANTS - INDIRECT
000801	LOCAL GOVERNMENT CONTRIBUTIONS
000810	CITY OR COUNTY GRANTS - NO SERVICE CHARGE
001000	STATE GRANTS
001010	STATE GRANTS - NO SERVICE CHARGE
001110	OTHER GRANTS - NO SERVICE CHARGE
001204	RESTITUTION
001300	SECTION 215.20 (1) AND (2) GR SERVICE CHARGE
001301	MOTOR FUEL SERVICE CHARGE
001303	SECTION 215.20(3) SERVICE CHARGE
001304	LOCAL OPTION GAS TAX SERVICE CHARGE
001305	DOCUMENTARY STAMP TAX SERVICE CHARGE
001306	MOTOR VEHICLE RENTAL SURCHARGE FEE SVC CHARGE

001500 \*TRANSFERS  
001510 TRANSFER OF FEDERAL FUNDS  
001511 DEPT OF REVENUE - MAINTENANCE  
001512 TR FROM SALES TA/LOCAL ½ CENT SALES TAX  
001514 MOTOR VEHICLE LICENSE FEES - TRANSFERS  
001516 MOTOR VEHICLE LICENSE FEES - ADVANCE  
001517 STATEWIDE COST ALLOCATION TRANSFER  
001599 TRANSFER OF FEDERAL FUNDS - INDIRECT  
001600 \*DISTRIBUTION - TRANSFERS REQUIRED BY LAW  
001601 SEVERANCE TAX OIL & GAS  
001602 SEVERANCE TAX SOLID MATERIAL  
001603 INSURANCE PREMIUM TAX  
001604 DOCUMENT STAMP TAX  
001607 COMMUNICATIONS SERVICES TAX TRANSFER  
001608 INTANGIBLE TAX  
001609 SEVERANCE TAX  
001610 PARI-MUTUAL WAGERING TAX  
001611 ALCOHOLIC BEVERAGE LICENSES  
001612 CIGARETTE TAX  
001615 TR FROM DOCUMENTARY STAMP TAX/ST INFRA FD  
001625 ARTICLE V TRANSFERS REQUIRED  
001632 TRANSFER FROM SLOT MACHINE REVENUES  
001800 REFUNDS  
001801 REIMBURSEMENTS  
001825 ARTICLE V REFUNDS  
001902 SALE OF LOTTERY TICKETS  
001903 SALES OF GOODS/SERVICES TO STATE AGENCIES  
002000 SALE OF INVESTMENTS  
002103 RENT FROM STATE AGENCIES  
002200 SALE OF BONDS/REVENUE CERTIFICATES  
002300 REPAYMENT OF LOANS  
002400 UNEMPLOYMENT COMPENSATION  
002410 UNEMPLOYMENT COMPENSATION ADVANCE-UC BENEFIT TF  
002500 COLLECTIONS OF FEDERAL AND/OR STATE TAXES  
002700 SECURITY/ESCROW DEPOSITS  
002800 INSURANCE RECOVERIES-FIRE LOSSES  
002801 INSURANCE RECOVERIES - OTHER  
003000 RECEIPTS FROM SBA-EXCLUDING  
003100 TRANSFERS BETWEEN GAAFR FUNDS WITHIN FID  
003105 CASH TRANSFER BETWEEN SAME FIDS  
003600 UNCLAIMED PROPERTY RECEIPTS  
003700 PRIOR YEAR WARRANT CANCELLATIONS  
003800 12 MONTH OLD WARRANTS (12 MO VOID)  
004000 OTHER NON-OPERATING RECEIPTS  
004700 REPAYMENT OF REVOLVING FUNDS  
004801 \*\*SALES OF DATA PROCESSING SVCS TO STATE AGENCIES  
004900 FLAIR/CMS REPLACEMENT LOAN PROCEEDS  
005000 SUSPENSE  
005001 CIT - OTHER DEPARTMENTAL DEPOSITS

005030	FORFEITED BOND PROCEEDS
005800	PREMIUMS PAID BY STATE AGENCIES
005810	STATE PROPERTY INSURANCE REVENUE
005900	CLIENT DEPOSITS
006000	TRANSFERS FROM GENERAL REVENUE
007000	UNIVERSITY DEVOLUTION PAYROLL CASH
009884	RESERVE FOR FEDERAL FUNDING OPS

\*Transfer categories 001500 and 001600 are usually exempt, but transfers received from 76-20-2-488001, 73-20-2-636001, 41-20-2-601001, and 73-20-2-733001 are assessable. The following categories should be used to report transfer activities between state agencies where the receiving agency is currently subject to General Revenue Service Charges:

001520	TRANSFERS - SUBJECT TO SERVICE CHARGE
001620	DISTRIBUTIONS – SUBJECT TO SERVICE CHARGE

\*\*Sale of data processing outside state government is assessable.