



September 19, 2019

Alan R. Fulton, Tax Law Specialist
Florida Department of Revenue
Technical Assistance and Dispute Resolution
P.O. Box 7443
Tallahassee, FL 32314-7443

RE: 3 IN 1 Solar Roof Module
Eligibility for Solar Sales Tax Exemption

Dear Alan:

This letter is in response to a request made to FSEC by 3IN1 Roof to determine if the product is eligible for the Florida Solar Sales Tax Exemption. As you know, the Florida Solar Energy Center was charged by the Florida Legislature with assisting the Florida Department of Revenue by certifying the equipment that it considers eligible for the tax exemption. FSEC has provided a detailed list of equipment and typical materials that are used in a solar energy system and, from time to time, FSEC makes additional determinations as to equipment eligibility.

3 IN 1 Solar manufactures and distributes what is known as a “Building Integrated Photovoltaic” product. The product consists of solar platform tiles equipped with interconnection cables and solar modules that are designed to be placed into the platform tiles. Together, the product generates electricity just as the conventional photovoltaic modules do. After reviewing the materials provided by the company, it is the opinion of our technical staff that the product constitutes solar energy equipment eligible for the sales tax exemption. I recommend that the product trade name be added to the list of eligible equipment (rather than adding the generic reference to “solar tiles” or solar “shingles”).

Please let me know if you agree, or you have any questions. If we can be of further assistance, please advise.

Sincerely,

Colleen McCann Kettles, JD
Program Director

cc: Mike McGrath, VP, 3 IN 1 ROOF, Inc.
John Sherwin, FSEC

