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## **Florists: Sales of Flowers**

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### **Introduction**

This bulletin explains how sales tax applies to sales of flowers made by florists located in New York State.

Florists generally make two types of flower sales:

- direct sales
- sales using a florist's wire service

Different sales tax rules apply to each type of sale. Also, sales of flowers to caterers involve special rules that are discussed below.

**Note:** The rules explained in this bulletin regarding sales made using a florist's wire service apply only to sales of flowers by florists. They do not apply to a florist's sales of other items, such as gift baskets or boxes, candy or other food arrangements, balloons, or other gift items (such as teddy bears). These rules also do not apply to similar sales made by businesses other than florists.

### **Direct sales**

For direct sales or deliveries of flowers that don't involve a florist's wire service, the florist must collect sales tax at the combined state and local sales tax rate in effect where the flowers are delivered to the customer or the rate where the customer directs the flowers to be delivered. The taxable receipt would include any charges for shipping or delivery.

*Example: John stops at an Albany florist and buys some flowers to take home for his wife. The florist adds sales tax to John's bill, using the combined state and local sales tax rate for Albany County.*

*Example: Sandy calls her local florist in Saratoga County and orders a flower arrangement to be delivered to a funeral home located in Schenectady County. She pays over the phone by credit card. The florist adds sales tax to Sandy's bill at the combined state and local sales tax rate for Schenectady County.*

Often customers will call a toll-free number or visit a Web site to order flowers. These sales are also treated as direct sales when they are not completed using a florist's wire service. For each order received, the seller contacts a local florist near the delivery point to complete the order. If the toll-free or Web-site seller is registered as a New York vendor, it must collect New York sales tax on all sales where delivery occurs in New York State. The tax due is computed at the combined state and local rate in effect where the flowers are delivered. Sales tax is due on the entire sales price, including shipping and delivery, and any service fee or other charge the company collects from the customer. The local florist that completes the order does not charge sales tax on the transaction.

*Example: Kathy from Binghamton (Broome County) calls a company at a 1-800 number to order flowers to be delivered to her friend Cindy in Syracuse (Onondaga County). The company charges Kathy \$39.99 for the flower arrangement plus a \$5*

service fee. The company is registered as a New York vendor, so it must collect New York sales tax on the full amount of the sale, including the service fee, at the combined state and local sales tax rate for Onondaga County.

### Sales of flowers using a florist's wire service

Sales of flowers using a florist's wire service are taxed in the jurisdiction where the order is **first received** from a customer, regardless of where the flowers are eventually delivered.

*Example: Mrs. Smith goes to a flower shop in Buffalo (Erie County) and orders a flower arrangement to be delivered to her mother in Rochester (Monroe County). The Buffalo florist uses a florist's wire service that forwards the order to a member florist in Rochester. The Rochester florist creates the arrangement and delivers it to Mrs. Smith's mother. The Buffalo florist adds sales tax to Mrs. Smith's bill using the combined state and local sales tax rate for Erie County. The Rochester florist is not liable for any tax on the receipts it realizes from the transaction.*

*Example: A florist in Brooklyn receives a florist's wire service order from a member florist in Connecticut for a delivery of flowers to a Brooklyn hospital. Because the order was first received in Connecticut, the Brooklyn florist does not collect any New York sales tax on the sale.*

*Example: A member florist located in Albany, New York receives an over-the-counter order to have flowers delivered to Hartford, Connecticut. The Albany florist uses a florist's wire service that forwards the order to a member florist located in Hartford. The Albany florist must collect the New York State and Albany County sales taxes based on the total charge to its customer, including the cost of the flowers, delivery, and any telephone charges passed on to its customer.*

### Sales of flowers to caterers

A florist may sell flowers to a caterer without collecting sales tax if the florist receives a properly completed [Form ST-120, Resale Certificate](#). See Tax Bulletin [Caterers and Catering Services \(TB-ST-110\)](#) for more information on when caterers can use [Form ST-120](#) to purchase flowers for resale.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

#### References and other useful information

**Regulations:** Section 526.7(e) (1), (2), and (3)

**Memoranda:**

[TSB-M-82\(31\)S, Flowers By Wire](#)

**Bulletins:**

[Caterers and Catering Services \(TB-ST-110\)](#)  
[Sales Tax Rates, Additional Sales Taxes, and Fees \(TB-ST-825\)](#)