

Florida Department Of Revenue
Tax Information Publication

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Exemption for Film and Other Printing Supplies
Used by Businesses in Certain Industries

Effective July 1, 1999, businesses in certain industries are not subject to sales tax on film, photographic paper, dyes used for embossing and engraving, artwork, typography, lithographic plates, and negatives **used in producing graphic material for sale.**

To be eligible for this exemption the businesses' SIC Industry Group Number must be either 275, 276, 277, 278, or 279. "SIC" means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President. These SIC Industry Group Numbers are defined as follows:

- 275 Commercial Printing
- 276 Manifold Business Forms
- 277 Greeting Cards
- 278 Blankbooks, Looseleaf Binders, and Bookbinding and Related Work
- 279 Service Industries for the Printing Trade

Purchasers may extend to the seller a completed Purchaser's Exemption Certificate to claim this exemption. The Department of Revenue will look to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to this exemption. (A suggested Purchaser's Exemption Certificate is attached.)

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require

compliance.

For more information call Tax Information Services, Monday
- Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at
1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write
the Florida Department of Revenue, Tax Information
Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at
<http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,
twenty-four hours a day, seven days a week, using your fax
machine handset and follow the instructions.

References:

Ch. 99-99-368 L.O.F.;
s. 212.08(7), F.S.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE
FILM AND OTHER PRINTING SUPPLIES

FOR USE ON OR AFTER JULY 1, 1999

_____ (Purchaser's Name) certifies
that the film, photographic paper, dyes used for embossing and
engraving, artwork, typography, lithographic plates, and/or
negatives purchased on or after _____ (date) will be used
to produce graphic matter for sale.

_____ (Purchaser's Name) further
certifies that its four-digit SIC Industry Number is classified
under SIC Industry Group Number 275, 276, 277, 278, or 279, as
contained in the Standard Industrial Classification Manual,
1987, as published by the Office of Management and Budget,
Executive Office of the President

The undersigned understands that if such film, photographic paper, dyes used for embossing and engraving, artwork, typography, lithographic plates, and/or negatives do not qualify for exemption, the undersigned will be subject to sales and use tax, interest, and penalties. The undersigned further understands that when any person fraudulently, for the purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

Purchaser's Name (Print or Type) Florida Sales Tax #

Signature and Title Date

Federal Employer Identification Number Telephone Number
(F.E.I.) or Social Security Number

(Form to be retained in vendor's records)