

Florida Department Of Revenue
Tax Information Publication

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Expansion of Exemption to Include All Units
of Qualified Veterans' Organizations

Currently, sales or leases to the state headquarters of qualified veterans' organizations or to the state headquarters of their auxiliaries are exempt from sales and use tax when the items purchased or leased are to be used to carry on activities customary to such organizations.

Effective July 1, 1999, this exemption has been expanded to apply to all units of qualified veterans' organizations or their auxiliaries, not just to their state headquarters' units. In addition, the exemption has been expanded to include veterans' groups that are exempt from federal income tax pursuant to section 501(c)(3) of the Internal Revenue Code. Qualified veterans' organizations should submit an Application for Consumer's Certificate of Exemption (Form DR-5) to the Department of Revenue.

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. 99-238, L.O.F.

s. 212.08(7)(o)1.c., F.S.

s. 212.08(7)(o)2.e., F.S.