

**Florida Department of Revenue
Tax Information Publication**

TIP 00A01-21

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**Beginning July 1, 2000, Registration with the WAGES Program
Business Registry is No Longer Required for Manufacturing or
Printing Businesses Seeking an Exemption from Sales and Use Tax
Pursuant to Section 212.08(5)(b), F.S.**

The 2000 Legislature has eliminated the WAGES Program Business Registry ("WAGES"). Registration with that program will no longer be required for those new and expanding manufacturing or printing businesses that seek an exemption from sales and use tax on purchases of machinery and equipment pursuant to s. 212.08(5)(b), F.S.

- * Businesses submitting an Application for Temporary Tax Exemption Permit (form DR-1214) on or after July 1, 2000, will not have to provide a WAGES Program registration number in item 1.(e) of the application before that application can be processed.

- * Businesses submitting an application for a refund (form DR-26) on or after July 1, 2000, for tax paid prior to that date, on purchases of machinery and equipment, are not required to provide proof of registration with the WAGES Program Business Registry.

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.

Information and forms are available on our Internet site at
<http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or
- * Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE,
168A BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF
REVENUE, 1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-
2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- * visit us online at <http://sun6.dms.state.fl.us/dor/>,
or
- * call the service center nearest you.

References:

Chapter 2000-165, L.O.F.

s. 212.08(5)(b), F.S.