

**Florida Department of Revenue  
Tax Information Publication**

TIP 00A01-26

DATE ISSUED: Sep 20, 2000

**Notice to Dealers of New Sales Tax Exemptions on  
Purchases Made by Certain Non-Profit Organizations**

Effective **January 1, 2001**, a sales tax exemption will be available for non-profit organizations that have been determined to be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. This exemption applies only to sales and leases directly to these organizations. Dealers are not to accept proof of 501(c)(3) status as sufficient evidence to make tax-exempt sales to these entities. **A valid Consumer's Certificate of Exemption (Form DR-14) is required.**

Effective **July 1, 2000**, new sales tax exemptions are available to certain non-profit water systems, certain state theater contract organizations, the Florida Fire and Emergency Services Foundation and non-profit groups that provide crime prevention, drunk driving prevention or juvenile delinquency prevention services. These new exemptions apply only to sales and leases directly to these organizations. **A valid Consumer's Certificate of Exemption is required.**

**DEALERS' DUTIES**

The sales tax exemptions outlined above are available only for direct purchases made by holders of a valid Consumer's Certificate of Exemption. Only those purchases made when the organization's exemption certificate is presented and the organization's own funds are used will qualify as "direct" purchases entitled to the sales tax exemption.

Purchases made with an individual's personal funds on behalf of the organization are **taxable**, even if the purchaser presents the organization's exemption certificate and states that he or she will be reimbursed by the organization. Dealers wishing to

verify the validity of a Consumer's Certificate of Exemption may call the Department of Revenue's toll free touch tone verification system at 1-877-357-3725 (1-877-FLRESALE). Dealers must maintain documentation to support the exempt sale.

### **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 2000-223, L.O.F.

Chapter 2000-228, L.O.F.

Section 212.08(7)(p), F.S.

Section 212.08(7)(vv), F.S.

Section 212.08(7)(ccc), F.S.

Section 212.08(7)(ddd), F.S.