

**Florida Department of Revenue  
Tax Information Publication**

**TIP 04A1-08**

**Date issued: August 6, 2004**

**FLORIDA TAXES ON SALES AND LEASES  
TO FOREIGN DIPLOMATS AND CONSULAR EMPLOYEES**

Sales or leases of tangible personal property to foreign diplomats, consular officers, consular employees, and members of their families are entitled to certain sales tax exemptions or limitations which are determined by the United States Department of State, Office of Foreign Missions (OFM), in Washington, D.C. Exemptions from tax are granted to foreign missions and consular personnel strictly on the basis of reciprocity with the foreign nation, by the Office of Foreign Missions. Inquiries and contacts on this subject should be made to the OFM Regional Office, 95 Merrick Way, Suite 505, Coral Gables, FL 33134; office phone: 305-442-4943.

**General Information**

With the exception of sales or leases of motor vehicles and foreign mission construction projects, foreign missions, diplomats, and consular personnel seeking an exemption from sales tax must personally present to the Florida retailer, at the time of purchase, a current, valid United States Department of State tax exemption card. For identification purposes, the individual's name, photograph, mission of employment, tax card expiration date, and protocol identification number are provided on the card.

There are two different types of tax exemption cards: personal and mission/official. The level and kinds of exemptions noted on the cards are designed to match the levels of exemption encountered by United States embassies in foreign countries. The level of tax exemption is indicated by the color of the card and the written explanation in the colored box.

Cards with a blue stripe exempt the bearer from all state and local taxes nationwide, including those imposed on hotel stays and restaurants. Cards with a yellow stripe require the bearer to purchase a minimum amount of goods or services before the bearer is entitled to tax exemption and may specify other requirements. These requirements may state a specified minimum purchase amount or could exclude certain sectors entirely from exemption, with the most common exclusion being hotel taxes.

Mission tax exemption cards are issued in the name of individual foreign officials to embassies, consulates, and international organizations for official purchases only and for the sole benefit of the mission identified on the face of the card. With the exception noted in the section below entitled "Foreign Mission Construction Project," all purchases must be made in the name of the mission and paid for by mission check or credit card. Cash and personal checks are

prohibited. Mission tax exemption cards are not valid for tax exemption on utilities or gasoline purchases.

Personal tax exemption cards are used for exemption from state and local sales, restaurant, lodging, and similar taxes normally charged to a customer. The personal card bears the photograph and identification of a duly accredited consulate, embassy, or eligible international organization employee who is entitled to the tax exemption privileges as stated on the card. Payment for goods and services using the personal tax exemption card may be in any form: cash, check, or credit card.

These cards are not transferable and are not valid for exemption of taxes on gasoline, utilities, or communications services. Exemptions on utilities, gasoline purchases, and communications services such as telephone, cellular telephone, cable television, and satellite television charges are granted to foreign officials, but only after submission and approval of special applications to OFM's Miami Regional Office.

Use of neither the mission/official nor personal tax exemption cards by foreign officials requires presentation of a federal or state tax ID number or Florida tax exemption certificate.

For more information on the Diplomatic Tax Program, please visit the OFM website at [www.state.gov/ofm](http://www.state.gov/ofm) or call 305-442-4943.

### **Motor Vehicles**

The Department of Revenue has been advised by OFM that, effective immediately, tax exempt sales or leases of motor vehicles to foreign diplomats and consular personnel cannot be documented by presentation of the mission/official or personal tax exemption cards. Motor vehicle dealers are now required to first contact OFM's Miami Regional Office for written verification of the tax-exempt status of a foreign diplomat or consular employee. Please refer to TIP 03A01-18, issued November 5, 2003, for the specific procedure to follow when selling or leasing a motor vehicle to a foreign diplomat or consular employee who is claiming exempt status for a personal or mission vehicle purchase.

### **Foreign Mission Construction Project**

The Department of Revenue has also been advised by OFM that contractors and subcontractors who procure goods and services as agents for and on behalf of a tax exempt foreign mission for a mission construction project are permitted to use the mission's tax exemption card to exempt payment of sales tax on such goods and services. This arrangement is granted to missions strictly on the basis of reciprocity with the foreign nation. Diplomatic missions that wish to take advantage of this provision should first contact OFM's Miami Regional Office at 305-442-4943 as early in the construction process as possible.

References: Chapters 212 and 202, Florida Statutes.

**FOR MORE INFORMATION**

For more information about diplomatic tax exemptions, please visit OFM's website at: [www.state.gov/ofm](http://www.state.gov/ofm) , or call the OFM Miami Regional Field Office at 305-442-4943, extensions 25 or 26.

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 forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

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

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.