



Florida Department of Revenue
Tax Information Publication

TIP

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**EXEMPTION FROM COMMERCIAL RENT TAX (s. 212.031, F.S.)
FOR BOOKSTORE OPERATIONS AT
POSTSECONDARY EDUCATIONAL INSTITUTIONS**

Payments made by a bookstore operator to a postsecondary educational institution for the right to conduct bookstore operations on real property owned or leased by the postsecondary educational institution are exempt from the commercial rent tax.

A “bookstore operation” means a person with activities that consist predominately of sales, distribution, and provision of textbooks, merchandise, and services traditionally offered in college and university bookstores for the benefit of the institution’s students, faculty, and staff.

The exemption operates retroactively for such payments made by bookstore operators to postsecondary educational institutions on or after January 1, 2006. This new exemption does not create a right to a refund or a requirement that a refund be made by any governmental entity of any tax, penalty, or interest remitted to the Department of Revenue prior to the effective date of the legislation (May 22, 2007).

References: Ch. 2007-53, L.O.F, and Section 212.08(7)(fff), F.S.

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 forms and other information, visit our Internet site at 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.

Persons with hearing or speech impairments may 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.