



Governmental Leasehold Intangible Tax Government Purpose Exemption

Effective March 28, 2012, when the lessee of government real property serves or performs a governmental, municipal, or public purpose or function (“government purpose”), as defined in section 196.012(6), Florida Statutes (F.S.), the government leasehold interest is exempt from Florida’s governmental leasehold intangible tax. This exemption applies retroactively to government leaseholds in existence on January 1, 2011. However, it does not allow the Department of Revenue to refund any tax, penalty, or interest paid before March 28, 2012.

Taxpayers asserting this exemption should:

1. Document that the lessee of the government leasehold is serving or performing a government purpose with its *Governmental Leasehold Intangible Personal Property Tax Return* (Form DR-601G) and write “Exempt Government Purpose” across the front page of the return and payment coupon; or
2. Provide a letter including your name, Department of Revenue account information, description of the lease and property, and explanation and documentation that the lessee of a government leasehold is serving or performing a government purpose to:

Florida Department of Revenue
Return Reconciliation - Governmental Leasehold Tax Unit
5050 West Tennessee St.
Tallahassee, FL 32399-0100

Whether writing the exemption on a tax return or providing a letter of notification, please provide an explanation and supporting documentation of how and why the lessee meets the exemption.

Note: If a person leases multiple government properties, then each governmental leasehold interest is evaluated separately.

References: Sections 1 and 2, Chapter 2012-32, Laws of Florida; section 196.199, Florida Statutes (2012)

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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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