

**Florida Department of Revenue
Tax Information Publication**

TIP 00A01-20

DATE ISSUED: Jul 21, 2000

**Beginning July 1, 2000, Certain Multi-fuel Facilities
Can Receive a Full Exemption from Sales and Use Tax
Pursuant to Section 212.08(5)(c), F.S.**

The 2000 Legislature provided a full exemption from sales and use tax on purchases of machinery and equipment for certain multi-fuel electrical and steam energy generation facilities.

This exemption is subject to the following limitations:

- * To qualify for a full exemption, 15 percent or less of all electrical or steam energy must be generated as a result of burning residual fuels; and
- * Transactions for such purchases of machinery and equipment used in the production of electrical or steam energy must be completed on or after July 1, 2000. Transactions completed prior to July 1, 2000, are not eligible for the full exemption and must be prorated.

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:

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