

**Florida Department of Revenue
Tax Information Publication**

TIP 00A01-22

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**New Exemption For Equipment Used To Establish
Or Expand Broadband Technologies**

Beginning July 1, 2000, equipment purchased by a communications service provider that is necessary for use in the deployment of broadband technologies in Florida as part of the provider's direct participation in a network access point in the State is exempt from sales tax. **The exemption is available only through a refund of previously paid taxes.**

The following definitions apply:

- * A communications service provider is a company that supports or provides access to the Internet and other related services.
- * A network access point is a carrier-neutral, public-private Internet traffic exchange point.
- * Broadband technology is packaged technology that has the capability of supporting transmission speeds of at least 1.544 megabits per second in both directions.
- * The equipment eligible for the exemption includes asynchronous transfer mode switches, digital subscriber line access multiplexers, routers, servers, multiplexers, fiber optic connector equipment, database equipment, and other network equipment used to provide broadband technology and information services.

Application For Refund

An Application for Refund (Form DR-26) must be filed with the Florida Department of Revenue within 6 months of the purchase of the equipment. Refunds will not be authorized after the annual

appropriation for this refund program has been exhausted. Form DR-26 may be obtained by following the instructions found below in "For More Information."

The following must be submitted with the Application for Refund:

- * Name and address of the purchaser claiming the refund.
- * Specific description of the equipment purchased, including serial or other permanent identification number.
- * Location of the equipment.
- * Sales invoice or other proof of purchase, showing the tax paid, date of purchase, and name and address of seller.

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 2000-164, L.O.F.

Section 212.08(5), F.S.