

Florida Department of Revenue
Tax Information Publication

TIP 06A01-11
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NEW EXEMPTION FOR CERTAIN ADVERTISING MATERIALS
EFFECTIVE JULY 1, 2006

The 2006 Legislature provided a sales tax exemption for certain advertising materials. These materials must:

- > Consist exclusively of advertisements, such as individual coupons or other individual cards, sheets, or pages of printed advertising; and
- > Be distributed free of charge by mail in an envelope for 10 or more persons on a monthly, bimonthly, or other regular base.

Charges for the printing of such advertising materials are exempt. Materials that that will be incorporated into and become a part of such printed advertising materials, such as paper and ink, may be purchased tax-exempt. Any person who purchases such advertising materials, or purchases materials that will be incorporated into such advertising materials, may extend an exemption certificate to the printer or to the selling dealer in lieu of paying tax. A suggested exemption certificate is attached.

References: Ch. 2006-144, L.O.F., and s. 212.08(7)(ccc), 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.

**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE
ADVERTISING MATERIALS DISTRIBUTED IN AN ENVELOPE**

This is to certify that the materials purchased on or after (DATE) from (VENDOR) , qualify for exemption under s. 212.08(7)(ccc), F.S., as indicated below:

() The charges incurred are for the printing of materials that consist exclusively of advertisements that are distributed free of charge by mail in an envelope for 10 or more persons on a monthly, bimonthly, or other regular basis.

() The materials purchased will be incorporated into and become a part of materials that consist exclusively of advertisements that are distributed free of charge by mail in an envelope for 10 or more persons on a monthly, bimonthly, or other regular basis.

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name Purchaser's Address
(Print or Type)

Signature and Title Date