

**Florida Department of Revenue
Tax Information Publication**

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**CLARIFICATION OF EXEMPTIONS TO THE COMMUNICATIONS
SERVICES TAX FOR RELIGIOUS INSTITUTIONS**

The Legislature has clarified the exemptions applicable to religious and educational organizations. All references are now to religious and educational institutions. The Department's prior interpretation of the exemptions for sales to religious and educational institutions has been enacted as a clarification of current law. A sample certificate to be issued by the institutions has been provided in Rule 12A-19.043, Florida Administrative Code.

In addition, **sales by religious institutions** that are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and have an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on, are also totally exempt from both the Florida communications services tax and local communications services tax.

References: Sections 202.12(1), 202.125(4), 202.19(10), Florida Statutes; Rule 12A-19.043, Florida Administrative Code

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 Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding

holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.