

AGENDA
RULE DEVELOPMENT HEARING
(If Requested in Writing)

Workshop Material Available on the web at:
<http://www.floridarevenue.com/rules>

9:00 A.M., February 7, 2018

Contacts: **Tammy Miller, Deputy Director, (850) 717-6309**
 Becky Avrett, Government Analyst I, (850) 717-6799

ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code (F.A.C.):

SALES AND USE TAX

Rule 12A-1.097, F.A.C.

Rule 12A-1.108, F.A.C.

3. Closing Comments

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
CREATING RULE 12A-1.108 and AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULES

The creation of Rule 12A-1.108, F.A.C., and adoption of forms in Rule 12A-1.097, F.A.C, provides the application and approval process for Exemption for Data Center Property applicants and provides guidelines and procedures necessary to claim the exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the creation of the proposed Rule 12A-1.108, F.A.C., is to: (1) provide guidance to regarding the exemption for purchases of data center property in Section 212.08(5)(s), F.S., which became effective July 1, 2017, provided by Section 26, Chapter 2017-36, Laws of Florida; and (2) provide exemption requirements, definitions, and application procedures for data center owners, data center tenants, data center contractors, and retailers.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, 2 forms used by data center owners to apply for Data Center Property exemption certificates.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4944-4945), to advise the public of the proposed creation of Rule 12A-1.108, F.A.C., and amendment to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. On November 13, 2017, the Department received a request to hold a workshop for Rule 12A-1.108, F.A.C. The request was supplemented by a written comment on November 15, F.A.C., which included proposed amended language to Rule 12A-1.108, F.A.C. A rule development workshop was held on November 16, 2017. Following the workshop, the Department received additional written comments. The comments provide guidance regarding the exempt nature of charges for electricity imposed on data center owners and tenants, as well as provides clarification regarding the scope of data center property. Upon review, the Department modified the rule language. The proposed rule text incorporates the comments provided to the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-16.003, F.A.C. A notice for the public hearing was published in the Florida

Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

12A-1.108 Exemption for Data Center Property

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, 2 forms used by data center owners to apply for Data Center Property exemption certificates.

The purpose of the creation of the proposed Rule 12A-1.108, F.A.C., is to: (1) provide guidance to regarding the exemption for purchases of data center property in Section 212.08(5)(s), F.S., which became effective July 1, 2017, provided by Section 26, Chapter 2017-36, Laws of Florida; and (2) provide exemption requirements, definitions, and application procedures for data center owners, data center tenants, data center contractors, and retailers.

SUMMARY: The adoption of forms in Rule 12A-1.097, F.A.C., and creation of Rule 12A-1.108, F.A.C., provides the application and approval process for Exemption for Data Center Property applicants and provides guidelines and procedures necessary to claim the exemption.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: February 7, 2018, 9:00 a. m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Avrett at (850)617-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number Title Effective Date

(2) through (20) No change.

(21) DR-1214DCP Application for Data Center Property Temporary 01/18

Tax Exemption Certificate

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

(22) DR-5DCP Application for Data Center Property 01/18

Certificate of Exemption

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 212.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 113-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, _____.

12A-1.108 Exemption for Data Center Property

(1) The sale of “data center property,” as defined in section 212.08(5)(s)1.d., F.S., is exempt from sales tax when the following requirements will be met:

(a) The facility meets the definition of “data center,” as provided in s. 212.08(5)(s)1.c., F.S.;

(b) the Data Center’s owners and tenants have made a cumulative, minimum capital investment, after July 1, 2017, of \$150 million for the data center, excluding any expenses incurred in the acquisition of property operating as a data center in the six months prior to the acquisition.

(c) the data center must have a critical IT load of 15 megawatts or higher; and

(d) each individual owner or tenant within the data center must have a dedicated critical IT load of 1 megawatt or higher and;

(e) Each of the above requirements must be met within 5 years after the commencement of the construction of the data center.

(2) Application Process.

(a) To qualify for the exemption for data center property, the data center owner must complete an Application for Data Center Property Temporary Tax Exemption Certificate (form DR-1214DCP, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must state that a qualifying data center designation is being sought and must be accompanied by information that indicates the exemption requirements of subsection (1), will be met.

(b) The Department will issue a Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) upon a tentative determination by the Department that the exemption requirements provided in subsection (1) will be met.

(c) The data center owner must complete an Application for Data Center Property Certificate of Exemption (form DR-5DCP, incorporated by reference in Rule 12A-1.097, F.A.C.) once the exemption requirements have been

met. The applicant must deliver to the Department its Data Center Property Temporary Tax Exemption Certificate, along with the following documentation sufficient to support that the exemption requirements have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has met the critical IT load requirement;

2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment.

(d) The Department will issue a Data Center Property Certificate of Exemption (DR-14DCP) to the data center owner once it has determined that the documentation provided certifies that the exemption requirements have been met.

(3) Documenting the Exemption

(a) Data center owners making tax-exempt purchases of data center property are required to present the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the Data Center Property Certificate of Exemption (DR-14DCP), once issued by the Department, to the selling dealer.

(b) Tenants and contractors making tax exempt purchases of data center property are required to present a copy of the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the Data Center Property Certificate of Exemption (DR-14DCP), issued to the data center owner by the Department, along with a Certificate of Entitlement to each vendor to affirm that the purchaser qualifies for the exemption. The vendor must maintain copies of the certificates until tax imposed by Chapter 212, F.S., may no longer be determined and assessed pursuant to Section 212.08(5)(s)3.c., F.S. Possession by a vendor of the certificates from the purchaser relieves the vendor from the responsibility of collecting tax on the sale, and the Department shall look solely to the purchaser for recovery of tax if it determines that the purchaser was not entitled to the exemption.

(c) The following is the format of the Certificate of Entitlement to be issued by the data center tenant or data center contractor when making exempt purchases of data center property:

CERTIFICATE OF ENTITLEMENT

The undersigned _____ (the Purchaser) affirms that it is a tenant or contractor of _____ (the Data Center), located at _____ (Data Center Address), and is eligible to extend the Data Center Property Temporary Tax Exemption Certificate / Data Center Property Certificate of Exemption to lease or purchase data center property exempt from sales tax.

The Purchaser affirms that the items purchased or rented from _____ (Vendor) will be used exclusively at the Data Center to construct, outfit, operate, support, power, cool, dehumidify, secure, or protect a data center and any contiguous dedicated substations.

The Purchaser acknowledges that if the subject purchased or leased data center property does not qualify for the exemption provided in section 212.08(5)(s), F.S., and Rule 12A-1.108, F.A.C., the Purchaser will be subject to the tax, interest, and penalties due on the purchased or leased property.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction for a third-degree felony.

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

Signature of Purchaser _____ Title _____

Purchaser's Name (Print or Type) _____ Date _____

Purchaser's Federal Employer Identification Number: _____

Data Center Owner Certificate Number: _____

Telephone Number: _____

Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the tenant's or contractor's books and records.

(4)(a) The exemption for purchases and leases of data center property does not include rental consideration made for the lease or license to use real property subject to tax under s. 212.031, F.S. Rental consideration includes

all considerations due and payable by the tenant to its landlord for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose, including pass-through charges for common area maintenance and utilities, except certain electricity charges provided in subsection (4)(b) below. See Rule 12A-1.070(4), F.A.C.

(b) The following charges for electricity are exempt as charges for “data center property”:

1. Charges billed by the utility provider directly to a data center tenant.

2. Charges billed by the utility provider directly to a data center owner.

3. Charges billed to a data center tenant by a data center owner that are separately stated on the owner’s invoice at the same or lower price as that billed by the utility provider to the owner.

(c) To document the tax-exempt purchase of electricity as provided in subsection (4)(b) above, the purchaser shall comply with the documentation requirements set out in subsection (3) above.

(d) Data center property includes areas, infrastructure, fixtures and furnishings to be used exclusively at the data center by persons employed at the data center provided that the employees using the areas, infrastructure, furniture and fixtures are directly responsible for the operation, monitoring, security or support of data center property.

(5) The Department will conduct a review of registered data centers every 5 years to ensure that the data center exemption requirements provided in s. 212.08(5)(s), F.S., continue to be met. The first 5 year period will begin with the date the Data Center Property Certificate of Exemption (DR-14DCP) is issued to the data center. Within 3 months before the end of any 5-year period, data center owners are required to submit a written declaration, under penalties of perjury, that the required critical IT load requirements of paragraph (1)(a) are met and that the data center continues to operate in compliance with s. 212.08(5)(s)1., F.S. The declaration should be sent to Technical Assistance and Dispute Resolution, Florida Department of Revenue, P.O. Box 7443, Tallahassee, FL 32314-7443.

(6)(a) If the Department determines that the data center or any owners, tenants, contractors, or other purchasers have not met the requirements found in s. 212.08(5)(s), F.S., with respect to any purchase, then such purchaser is liable to pay the tax that was avoided at the time of purchase, as well as penalty and interest from the date of purchase.

(b) If the Department determines that the data center is no longer in compliance with the provisions of s. 212.08(5)(s), F.S., then the Data Center Property Certificate of Exemption (DR-14DCP) will be revoked; any person who made tax exempt purchases under that certificate will liable to pay any tax that was avoided since the date the data center fell out of compliance with statutory requirements, as well as penalty and interest from the date of such purchases; and no further purchases will be exempt.

(6) Except as provided in (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2022, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2022.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s), FS.

History- New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2, 2017



Application for Data Center Property Temporary Tax Exemption Certificate

DR-1214DCP
N. 09/17
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

SECTION I

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to Section 212.08(5)(s), Florida Statutes.

A Qualifying Data Center Designation for Tax Exemption is Being Claimed by:

1. (a) Business Name: _____
- (b) Mailing Address: _____
City, State, ZIP: _____
- (c) Website address: _____
- (d) Florida Sales Tax Number or Business Partner Number, if applicable: _____
- (e) FEIN: _____
- (f) Telephone Number: (_____) _____ Fax Number: (_____) _____
- (g) Name, address, position, telephone number, and e-mail address of person or persons to be contacted regarding this project.
(Form DR-835, *Power of Attorney*, must be submitted if not an officer or employee of the business.)

2. (a) Project Location (Address where data center facility and purchases eligible for tax exemption will be located):

- (b) Was the data center property listed in 2.(a) operating as a data center within six months of the date of acquisition?
 Yes No

Please note: The acquisition cost of the facility cannot be included in the "cumulative capital investment" amount, as defined in section 212.08(5)(s)1.b., F.S., if the purchased facility was operating as a data center within six months of the date of acquisition.

- (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished at the project location.):

(Attach additional sheet, if necessary)

- (d) Approximate Beginning and Completion Date of Construction (if construction is necessary):
Beginning Date: _____ Completion Date: _____
- (e) What is the total anticipated cost of construction activities occurring after July 1, 2017? _____
- (f) List the major categories of property that have been or will be purchased or leased to outfit, operate, support, power, cool, dehumidify, secure, or protect the data center.

(Attach additional sheet, if necessary)

- (g) What is the total cost of the items listed in 2.(f) that have been purchased since July 1, 2017? _____
- (h) What is the estimated cost of the anticipated purchase of items listed in 2.(f)? _____
- (i) What is the estimated combined total of ALL project expenses to construct, install, equip, or expand the data center?

- (j) What is the anticipated completion date of ALL purchasing activities? _____

SECTION II

- (a) What is the actual or anticipated minimum critical IT load for electric power dedicated to the data center?
_____ megawatts
- (b) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each owner?
_____ megawatts
- (c) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each tenant?
_____ megawatts

ADDITIONAL REMARKS

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an Application for Refund - Sales and Use Tax (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S.
For additional information, call (850) 617-8346.

By submitting this application, the applicant acknowledges that it seeks to meet the exemption requirements provided in section 21.208(5)(s)2., F.S.

Mail this form to:
 TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
 FLORIDA DEPARTMENT OF REVENUE
 PO BOX 7443
 TALLAHASSEE FL 32314-7443

Signature

Print Name

Title

_____ **For Florida Department of Revenue use ONLY – Do not write in this space.** _____

The above project is: (check one)
 Approved
 Denied

Permit _____
From To

Permit Number _____

Business Name: _____

(Signature of Authorized Agent) Date

FEIN or Sales Tax Number: _____



Application for Data Center Property Certificate of Exemption

DR-5DCP
R. XX/XX
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(s), Florida Statutes, and Rule 12A-1.108, Florida Administrative Code.

A Data Center Property Certificate of Exemption (Form Dr-14DCP) Claimed By:

Business Name: _____

Mailing Address: _____

City, State, ZIP: _____

Website address: _____

Florida Sales Tax Number or Business Partner Number: _____

FEIN: _____

Data Center Location: _____

Name of Contact Person: _____

(Florida Form DR-835 Power of Attorney, must be submitted if not an officer or employee of the business.)

Telephone Number: _____ Fax Number: _____

Email Address: _____

Your email address is treated as confidential information (section 213.053, F.S.) and is not subject to disclosure as public records (section 119.071, F.S.). Your privacy is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this *Application for Data Center Property Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

The applicant must include a copy of their Data Center Property Temporary Tax Exemption Certificate (Form DR-14TDCP), along with the following documentation to support that the exemption requirements of Section 212.08(5)(s), Florida Statutes have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has a critical IT load of 15 megawatts or higher and that each individual owner or tenant within the data center had a dedicated critical IT load of 1 megawatt or higher.
2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment of \$150 million for the data center.

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an *Application for Refund - Sales and Use Tax* (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. For additional information, call 850 617-8346.

I hereby attest that I am authorized to sign on behalf of the applicant data center described above. I further attest that, if granted, the Data Center Property Certificate of Exemption will only be used in the manner authorized under section 212.08(5)(s), F.S.

Mail this form to:
TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

Signature

Print Name

Title