



Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects

DR-26RP
R. 01/24
Rule 12-26.008, F.A.C.
Effective 01/24
Page 1 of 4

Section 1. Owner Information

Owner Name:

Owner Address:

| | | |
|-------|--------|------|
| City: | State: | ZIP: |
|-------|--------|------|

Section 2. Construction Project Information

| Project Area | Project Category |
|---|--|
| <input type="checkbox"/> Brownfield Area: <div style="text-align: center; margin-top: 5px;">_____</div> <div style="text-align: center; font-size: small;">Area Name or Number</div> <input type="checkbox"/> Front Porch Florida Community: <div style="text-align: center; margin-top: 5px;">_____</div> <div style="text-align: center; font-size: small;">Community Name or Number</div> <input type="checkbox"/> Urban Infill/Redevelopment Area: <div style="text-align: center; margin-top: 5px;">_____</div> <div style="text-align: center; font-size: small;">Area Name or Number</div> <input type="checkbox"/> Urban High-Crime Area: <div style="text-align: center; margin-top: 5px;">_____</div> <div style="text-align: center; font-size: small;">Area Name or Number</div> | <input type="checkbox"/> Housing Project <input type="checkbox"/> Mixed Use Project <input type="checkbox"/> Qualified Home (only for Front Porch Communities) |

Project Address:

| | | |
|-------|------|---------|
| City: | ZIP: | County: |
|-------|------|---------|

| | |
|-----------------------------|----------------------|
| Assessment Roll Parcel No.: | Building Permit No.: |
|-----------------------------|----------------------|

Section 3. Applicant Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true to the best of my knowledge and belief.

| | |
|-----------------------------|---------------|
| _____ Signature of Owner | _____ Date |
|-----------------------------|---------------|

General Information and Instructions

Florida Law provides a sales and use tax exemption through a refund of previously paid sales and use tax on:

- building materials used in construction of a housing project or a mixed-use project.
- building materials and associated labor costs used in construction of a qualified home.

Housing Project means the conversion of an existing manufacturing or industrial building to a housing unit which is in an urban high-crime area, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under section (s.) 376.80, Florida Statutes (F.S.), and any abutting real property parcel within a brownfield area, or an urban infill area; and in which the developer agrees to set aside at least 20% of the housing units in the project for low-income and moderate-income persons or the construction in a designated brownfield area of affordable housing for persons described in s. 420.0004(9), (11), (12), or (17) or in s. 159.603(7), F.S.

Mixed Use Project means the conversion of an existing manufacturing or industrial building to mixed-use units that include artists' studios, art and entertainment services, or other compatible uses. A mixed-use project must be located in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80, F.S., and any abutting real property parcel within a brownfield area, or an urban infill area; and the developer must agree to set aside at least 20% of the square footage of the project for low-income and moderate-income housing.

Qualified home means a single-family home having an appraised value of \$160,000 or less, which is:

- located in a Front Porch Florida Community, and
- constructed and occupied by the owner for residential purposes.

Building Materials means tangible personal property that becomes a component part of a housing project, a mixed-use project, or a qualified home.

How is the refund claimed?

To claim the refund, the owner must complete and submit this application (Form DR-26RP) and required documentation with Form DR-26S, *Application for Refund-Sales and Use Tax*.

- For documentation requirements see **What documentation is required?** on page 2 and 3.
- For information on how to submit forms and documentation see **How to submit forms and documentation?** on page 4.

Are there any time limits for requesting the refund?

Yes. The refund claim must be submitted within six (6) months after the date the local building inspector determines project for which the refund is requested is substantially completed, as defined in s. 192.042(1), F.S., or by November 1 after the improved real property is first subject to assessment.

Substantially completed means the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

What documentation is required?

To support eligibility and the refund amount due, the applicable documentation listed below must accompany the refund application.

All projects:

Building Permit

A copy of a valid building permit issued by the county or municipal building department for the project.

Building Inspector Certification

A certification by the local building code inspector that the project is substantially complete.

Deed

A copy of the deed showing ownership of the qualified home, the manufacturing or industrial building converted to a housing or mixed-use unit, a mixed-use project, or newly constructed affordable housing.

Invoices

Copies of invoices showing the Florida sales tax paid on building materials. If Florida use tax was paid, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

Sworn Statement

A sworn statement, under penalty of perjury, from the general contractor licensed in Florida with whom the owner contracted to construct the project, which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials. Subcontractors who purchased building materials for use in a qualified home, housing project, or mixed-use project must issue the required sworn statement to the general contractor. The general contractor may rely on the sworn statement by each subcontractor when issuing his or her required sworn statement.

OR

If a general contractor was not used, a sworn statement by the owner which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials, and which states that the improvement to the real property was newly constructed.

Other

Proof the project is within the project area identified in Section 2 of this application (e.g., map of the project area identifying the location of the project).

Additional Documentation by Project:

Qualified Homes

A sworn statement from the owner affirming the owner is occupying the home for residential purposes.

Proof of Appraised Value

A copy of an appraisal of the qualified home conducted by an independent, Florida licensed appraiser.

OR

A copy of an assessment from the property appraiser.

Housing and Mixed-Use Projects

Documentation showing the housing or mixed-use project was developed from the conversion of an existing manufacturing or industrial building (e.g., property record from local property appraiser for the year prior to construction of the project).

Documentation evidencing that at least 20 percent of the housing units in a housing project, or at least 20 percent of the square footage of a mixed-use project, are set aside for low-income and moderate-income persons (e.g., copy of contract with housing authority).

Housing Projects (Brownfield Area)

Documentation evidencing that the housing project is affordable housing for extremely-low-income persons, very-low-income persons, low-income persons, and moderate-income persons, or other eligible persons (e.g., copy of contract with housing authority).

Mixed-Use Projects

Documentation evidencing that units for artists' studios, art and entertainment services, or other compatible uses are included in the project (e.g., lease agreements for areas used for these purposes).

Note: All sworn statements must include the following declaration above the signature:

Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true to the best of my knowledge and belief.

How to Submit Forms and Documentation

Complete and mail **Form DR-26RP** - *Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects*, and **Form DR-26S** - *Application for Refund - Sales and Use Tax* with your other required documentation to:

Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee, FL 32314-6490

OR

Visit the Department's Tax Refunds Information page at **floridarevenue.com/taxes/refunds** to complete and submit your refund application **Form DR-26S** online and upload for electronic submission your completed application **Form DR-26RP** and other required documentation.

Information and tutorials are available online at **floridarevenue.com/taxes/education**.

Tax forms and publications are available online at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800.

For written replies to tax questions, write to:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at **floridarevenue.com/dor/subscribe**.

References

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. The form is available at **floridarevenue.com/forms**.

| | | |
|-------------|--|------------------------|
| Form DR-26S | Application for Refund - Sales and Use Tax | Rule 12-26.008, F.A.C. |
|-------------|--|------------------------|