

Becky Avrett

From: Brinton Hevey
Sent: Tuesday, November 14, 2017 7:16 AM
To: Mark Zych; Tammy Miller; Kimberly Berg; Becky Avrett
Subject: FW: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.

Good morning,

Mr. Ervin has requested that we hold the Data Center workshop.

From: jim.ervin@hklaw.com [mailto:jim.ervin@hklaw.com]
Sent: Monday, November 13, 2017 3:03 PM
To: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Subject: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.

Mr. Hevey,

I request that the Department of Revenue hold a rule development workshop concerning proposed rule 12A-1.108, F.A.C., Exemption of Data Center Property. Thank you.

Jim Ervin

Holland & Knight

315 South Calhoun Street, Suite 600 | Tallahassee FL 32301

Phone 850.425.5649 | Fax 850.224.8832

jim.ervin@hklaw.com | www.hklaw.com

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Becky Avrett

From: Brinton Hevey
Sent: Thursday, November 16, 2017 10:28 AM
To: Becky Avrett
Subject: FW: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.
Attachments: Data Center Rule -- Proposed Revisions_54351391_1.docx

From: jim.ervin@hklaw.com [mailto:jim.ervin@hklaw.com]
Sent: Wednesday, November 15, 2017 5:48 PM
To: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Subject: RE: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.

Mr. Hevey,

Attached is a copy of the draft proposed rule showing in redline format potential language changes at paragraphs (4) and (6) that we would like to discuss tomorrow during the workshop. I apologize for the timing of the submission and will plan to bring multiple copies of the attached to the work shop.

Jim Ervin

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From: Ervin, Jim (TAL - X35649)
Sent: Monday, November 13, 2017 3:03 PM
To: Brinton Hevey <BRINTON.HEVEY@FLORIDAREVENUE.COM>
Subject: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.

Mr. Hevey,

I request that the Department of Revenue hold a rule development workshop concerning proposed rule 12A-1.108, F.A.C., Exemption of Data Center Property. Thank you.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
CREATING RULE 12A-1.108
AMENDING RULE 12A-1.097

Rule 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.
- (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 as provided in (4)(b) below. See Rule 12A-1.070(4), F.A.C.

(b) When charges for electricity billed to a data center tenant are separately stated on the data center lessor's invoice to that tenant at the same or lower price as that billed by the utility company to the lessor, such charges are exempt as charges for data center property and are not taxable as a charge for the privilege or right to use or occupy real property. See Rule 12A-1.070(4)(e), F.A.C. Further, charges by the utility provider to the data center lessor are also exempt as charges for data center property.

~~(c)(b)1.~~ Payments for the use of electricity by a data center tenant directly to a data center owner, lessor, or utility provider that are not required to be paid for the privilege of use, occupancy, or the right to use or occupy the data center are not subject to sales tax. Such payments are considered to be for the use of “data center property.”

(d)1.2. To document the exempt purchase of electricity from a utility provider, the tenant shall present a copy of the Data Center Property Temporary Tax Exemption Certificate or Data Center Property Certificate of Exemption, as provided in subsection (3) of this rule, along with an executed Certificate of Entitlement, as provided in subsection (4) of this rule, to the utility provider.

2. To document the exempt purchase of electricity from a data center lessor, the tenant shall present an executed Certificate of Entitlement, as provided in subsection (4) of this rule, to the data center lessor.

3. To document the exempt purchase of electricity from a utility provider by a data center lessor, the lessor shall present a copy of the Data Center Property Temporary Tax Exemption Certificate or Data Center Property Certificate of Exemption, as provided in

subsection (3) of this rule, along with an executed Certificate of Entitlement, as provided in subsection (4) of this rule, to the utility provider.

(e) 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 ~~the applicable parties are~~ 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 the applicable parties~~ 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_____.

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.

<u>Form Number</u>	<u>Title</u>	<u>Effective Date</u>
<u>(2) through (19) No change.</u>		
<u>(21) DR-1214DCP</u>	<u>Application for Data Center Property Temporary</u> <u>Tax Exemption Certificate</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	<u>01/18</u>
<u>(22) DR-5DCP</u>	<u>Application for Data Center Property</u>	<u>01/18</u>

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, 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. 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, .

Kimberly Berg

From: jim.ervin@hklaw.com
Sent: Thursday, November 16, 2017 2:49 PM
To: Kimberly Berg
Cc: Brinton Hevey; Mark Zych
Subject: RE: Data Center. [unsecure]

Thanks. We will be sending over some condensed language to try to address the “too many words” issue concerning the electricity charges either this afternoon or tomorrow morning. Concerning the office issue, no specific language concerns were expressed at the workshop so we do not intend to submit revised language for that item unless requested. We understand the importance of the space being used exclusively for the purposes set out in the statute and intend to insure that this limitation is implemented and followed once the data center is put into operation.

Jim Ervin

Holland & Knight

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Phone 850.425.5649 | Fax 850.224.8832

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NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

Kimberly Berg

From: Brinton Hevey
Sent: Friday, November 17, 2017 7:52 AM
To: Becky Avrett; Kimberly Berg; Mark Zych
Subject: FW: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.
Attachments: V2 (11_16) Data Center Rule -- Proposed Revisions_54351391_2 (2).docx

Good morning,

Please see the revised proposed language from Mr. Ervin.

Thanks,

Brinton

From: jim.ervin@hklaw.com [mailto:jim.ervin@hklaw.com]
Sent: Thursday, November 16, 2017 4:40 PM
To: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Subject: RE: Request for Rule Development Workshop -- Rule 12A-1.108, F.A.C.

Mr. Hevey,

In light of the discussions this morning, we have revised our proposed revisions to the rule relating to charges for electricity in paragraph (4). The changes are intended only to condense the language from that previously submitted while maintaining the same ultimate effect. Please let me know if you have any questions. Thanks you.

Jim Ervin

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
CREATING RULE 12A-1.108
AMENDING RULE 12A-1.097

Rule 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.
- (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 as 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.

~~(b)1. Payments for the use of electricity by a tenant to a data center owner, lessor, or utility provider that are not required to be paid for the privilege of use, occupancy, or the right to use or occupy the data center are not subject to sales tax. Such payments are considered to be for the use of “data center property.”~~

~~(c)2. 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. from a utility provider, the tenant shall present a copy of the Data Center Property Temporary Tax Exemption Certificate or Data Center Property Certificate of Exemption, as provided in subsection (3) of this rule, along with an executed Certificate of Entitlement, as provided in subsection (4) of this rule, to the utility provider.~~

(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 ~~the applicable parties are 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 the applicable parties~~ 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 _____.

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.

<u>Form Number</u>	<u>Title</u>	<u>Effective Date</u>
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(2) through (19) No change.

<u>(21) DR-1214DCP</u>	<u>Application for Data Center Property Temporary</u>	<u>01/18</u>
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Tax Exemption Certificate

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

<u>(22) DR-5DCP</u>	<u>Application for Data Center Property</u>	<u>01/18</u>
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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,

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. 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, .