



Tax Information Publication

TIP

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Exemption for Sales of Food or Drink by Qualified Veterans' Organizations

Sales of food or drink in Florida for immediate consumption are subject to sales and use tax, unless a specific exemption applies.

New Sales Tax Exemption

Beginning July 1, 2016, sales of food or drink by qualified veterans' organizations to members of such organizations are tax exempt when sold in connection with customary veterans' organization activities. To qualify for the exemption, the veterans' organization must hold a current Florida *Consumer's Certificate of Exemption* (Form DR-14) as a nationally chartered or recognized veterans' organization exempt from federal income tax under section 501(c)(4) or (19) of the Internal Revenue Code. Qualified veterans' organizations may apply for an exemption certificate by filing an *Application for a Consumer's Certificate of Exemption* (Form DR-5) with the Department. This fillable form is available on the Department's website at www.myflorida.com/dor under "Forms and Publications."

Effect of Exemption on Sales and Use Tax Certificate of Registration

On or after July 1, 2016, a qualified veterans' organization that is registered as a sales and use tax dealer may cancel its *Sales and Use Tax Certificate of Registration* (Form DR-11) if the only reason for holding the certificate is for the sole purpose of collecting and remitting sales tax on sales of food or drink to members of veterans' organizations. The quickest way to cancel a certificate of registration is to notify us online. Go to the Department's website, select "TAXES," and then select "Update Account Information Online."

References: Chapter 2016-220, Laws of Florida; Section 212.08(7)(n), Florida Statutes

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 website 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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