

**Florida Department of Revenue
Tax Information Publication**

TIP 03A19-07

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**PURCHASES BY HOMES FOR THE AGED
ARE NO LONGER SUBJECT TO COMMUNICATIONS SERVICES TAX**

Sales of communications services are subject to communications services tax, except when specifically exempt. Homes for the aged have been provided an exemption from this tax by the 2003 Legislature. The legislation has no effect on sales by homes for the aged.

As of July 1, 2003, purchases of communications services by a home for the aged that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (I.R.C.) are exempt from both the state and local communications services tax when the home for the aged is a nonprofit corporation:

- * in which at least 75 percent of the occupants are 62 years of age or older or totally and permanently disabled; that qualifies for an ad valorem property tax exemption under section 196.196, 196.197, or 196.1975, Florida Statutes (F.S.); and that is exempt from sales tax imposed under Chapter 212, F.S.; or
- * that is licensed as a nursing home or an assisted living facility under Chapter 400, F.S., and is exempt from sales tax imposed under Chapter 212, F.S.

In order to claim this exemption, the home for the aged must issue a certificate to the selling dealer at the time of purchase. The certificate must be signed by an authorized representative and state that the purchases are for a home for the aged, as defined by s. 202.125(4), F.S., that is exempt from federal income tax under s. 501(c)(3), I.R.C. Dealers are not required to obtain copies of Internal Revenue Service determination letters granting the home an exemption under s.

501(c)(3), I.R.C., and a home for the aged does not need to provide a selling dealer with a copy of its determination letter.

A suggested format to be provided by a home for the aged to the selling dealer is shown on the reverse side.

**EXEMPTION CERTIFICATE FOR PURCHASES OF COMMUNICATIONS SERVICES
BY HOMES FOR THE AGED**

DATE: _____

TO: _____ (Selling Dealer's Business Name)

_____ (Selling Dealer's Address)

I, the undersigned, am a representative of the exempt home for the aged identified below. The purchases of communications services made on or after _____ from the business identified above are for use by the exempt home for the aged identified below. The charges for the purchases of communications services from the dealer identified above will be billed to and paid directly by the exempt home for the aged identified below. These purchases are exempt from the Florida communications services tax and the local communications services tax because the entity is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and is a "Home for the Aged," as defined by s. 202.125(4), F.S.

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

AUTHORIZED SIGNATURE ON BEHALF OF THE EXEMPT HOME FOR THE AGED

PRINTED NAME OF AUTHORIZED SIGNATORY AND TITLE

NAME OF THE EXEMPT HOME FOR THE AGED

ADDRESS OF EXEMPT HOME FOR THE AGED

Reference: Chapter 2003-254, Laws of Florida; Section 202.125, 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 Internet site 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 (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, Taxpayer 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.