

Florida Department Of Revenue  
Tax Information Publication

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Sales Tax Exemption for Qualified Child Care Facilities

Effective July 1, 1999, the purchase of "educational materials" by a qualified child care facility is exempt from sales and use tax.

To qualify for this exemption, the child care facility must:

- \* meet the standards for child care facilities outlined in s. 402.305, F.S., and be licensed under s. 402.308, F.S.;
- \* hold a current Gold Seal Quality Care designation as provided in s. 402.281, F.S.; and,
- \* provide all employees with basic health insurance as defined in s. 627.6699(12), F.S.

Educational materials include items such as:

books    educational toys    paints    scissors  
crayons    glue                    paper    unique craft items

A qualified child care facility must extend a purchaser's exemption certificate to its vendor to purchase educational materials exempt from sales and use tax. A suggested purchaser's exemption certificate is attached.

**For More Information on Qualification Requirements**

- \* For information regarding child care facility licensing standards, or the criteria for the Gold Seal Quality Care designation, please call the **Department of Children and Family Services** at 850-488-4900.
- \* For information regarding employee health insurance, please

call the **Department of Insurance** at 800-342-2762.

**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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:  
Ch. 99-304, L.O.F.  
s. 212.08(7), F.S.

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**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE  
EDUCATIONAL MATERIAL PURCHASED BY A  
QUALIFIED CHILD CARE FACILITY**

**FOR USE ON OR AFTER JULY 1, 1999**

\_\_\_\_\_ (Purchaser's

Name) certifies that it is a child care facility that:

- 1) meets the standards for child care facilities outlined in s. 402.305, F.S., and holds a current license under s. 402.308, F.S.;
- 2) holds a current Gold Seal Quality Care designation as provided in s. 402.281, F.S.; and,
- 3) provides all employees with basic health insurance as defined in s. 627.6699(12), F.S.

\_\_\_\_\_ (Purchaser's Name) further certifies that the educational materials being purchased exempt from sales tax, such as books, crayons, educational toys, glue, paints, paper, scissors, and unique craft items, will only be used by the qualified child care facility for educational purposes.

The undersigned understands that if such items do not qualify for exemption, the undersigned will be subject to sales and use tax, interest, and penalties. The undersigned further understands that when any person fraudulently, for purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment as provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

\_\_\_\_\_  
Purchaser's Name (Print or Type) State Child Care License No.

\_\_\_\_\_  
Signature and Title Date

\_\_\_\_\_  
Federal Employer Identification Telephone Number  
Number (F.E.I.) or Social  
Security Number

**Form to be retained in vendor's records**