

Florida Department Of Revenue
Tax Information Publication

TIP 00A01-01
DATE ISSUED: Jan 11, 2000

Account Status Must Be Activated Before Making
Tax-exempt Purchases for Resale

Law Changes Regarding Tax-exempt Purchases for Resale

On February 1, 2000, a new law becomes effective that changes the method used to make tax-exempt purchases for resale. Under the new law, the Department of Revenue will issue Annual Resale Certificates to all active, registered sales tax dealers. These certificates will expire on December 31 of the calendar year for which they are issued. Resale certificates created and issued by purchasers that were based on the Department's suggested format will expire on January 31, 2000, and can no longer be used to exempt purchases for resale after that date. Enclosed is a copy of TIP#99A01-34, which explains the "new" resale provisions.

If You Intend To Make Tax-exempt Purchases for Resale

According to our records, **your sales tax account is in an inactive reporting status**. This means you have not been required to file returns and will not receive an Annual Resale Certificate, nor will you be permitted to make tax-exempt purchases for resale. If you intend to make tax-exempt purchases for resale after January 31, 2000, your sales tax account number **MUST** be placed in an active reporting status. The account must remain in an active reporting status to be eligible to make tax-exempt purchases for resale.

If you are still in business and intend to make tax-exempt purchases for resale after January 31, 2000, contact the Department to activate your account in order to obtain an Annual Resale Certificate. To activate your account or for more information, contact your nearest Department of Revenue Service Center or call 1-800-352-3671 (in Florida only) or 850-488-6800.

Hearing or speech impaired persons may call 1-800-367-8331.

If You Are No Longer In Business

If you are no longer in business, please send a signed notification to the Department so we may cancel your account. Mail notifications to Central Registration, 5050 West Tennessee St., Tallahassee, FL 32399-0100.

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:

Chapter 99-208, L.O.F.

Sections 212.07(1)(b), 212.18(3)(c), and 212.085, F.S.