

Florida Department Of Revenue
Tax Information Publication

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Retroactive Exemption Available for Sales or Leases to
Certain Library Cooperatives

Sales or leases to certain library cooperatives are exempt from sales and use taxes. To qualify for this exemption, a library cooperative must be certified by the Division of Library and Information Services of the Department of State as eligible for state funding. The exemption applies retroactively to July 1, 1997.

Library cooperatives that now qualify for exemption should submit an Application for Consumer's Certificate of Exemption (Form DR-5) to the Department of Revenue.

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. 99-238, L.O.F.

S. 212.08(7), F.S.