

Florida Department Of Revenue
Tax Information Publication

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Exemption for Sales or Leases to Certain Not-for-Profit Water
Systems

Effective July 1, 1999, sales or leases to certain not-for-profit corporations whose sole or primary function is to construct, maintain, or operate a water system in the State of Florida are exempt from sales and use tax. To qualify, such corporations must hold a current exemption from federal income tax under section 501(c)(12) of the Internal Revenue Code.

To obtain a Consumer's Certificate of Exemption, not-for-profit water systems that now qualify for exemption must submit an Application for Consumer's Certificate of Exemption (Form DR-5) to the Florida 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.