

Florida Department Of Revenue
Tax Information Publication

TIP 99A01-11

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Sales Tax Exemption For Certain Consumer Credit Counseling
Entities

Currently, sales or leases to nonprofit entities whose sole or primary purpose is to provide social welfare services, either free of charge or at substantially reduced rates, to a client population which is disadvantaged or suffering from hardship, are exempt from sales tax.

Effective July 1, 1999, the definition of social welfare services has been expanded to include the provision of consumer credit counseling services. Consumer credit counseling entities 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)(o)2.b.(IV), F.S.