

Florida Department Of Revenue
Tax Information Publication

TIP 99A01-29
DATE ISSUED: Jul 15, 1999

**Works of Art Donated to Educational Institutions
Now Qualify For Exemption from Sales and Use Taxes**

Effective July 1, 1999, the purchase or import of works of art by any person is exempt from sales or use tax if the work of art was purchased or imported exclusively for donation to an educational institution. To qualify for this exemption, title to the work of art must be transferred to the educational institution; however, the work of art may remain in the possession of the donor or purchaser after such title is transferred.

The educational institution taking title to the donated work of art must make the title documents available to the Department of Revenue upon request. The dealer or importer must retain documentation sufficient to support this exemption.

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)(dd)3., F.S.