

Florida Department Of Revenue
Tax Information Publication

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Changes to Exemption for Motion Picture Educational Entities

Effective July 1, 1999, the exemption from sales and use tax on the purchase or lease of materials or equipment by motion picture educational entities for use in education or demonstration of the school's curriculum was amended to also apply to the **lease or license of real property**. The law now also allows the exemption to be utilized in the **supporting operations** of a motion picture educational entity.

A qualified motion picture educational entity must provide to each vendor at the time of transaction a purchaser's exemption certificate to purchase or lease materials or equipment, or lease or license real property, exempt from sales and use tax. Vendors must retain a copy of this exemption certificate in their records.

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 99-238, L.O.F.

Section 212.0602, F.S.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE FOR
ITEMS SOLD OR LEASED; OR REAL PROPERTY LICENSED OR
LEASED TO MOTION PICTURE EDUCATIONAL ENTITIES

FOR USE ON OR AFTER JULY 1, 1999

_____ (Purchaser's Name) certifies that it is
an entity, institution, or organization that is primarily
engaged in teaching students to perform "qualified motion
picture services" as defined in s. 212.031(1)(a)9., Florida
Statutes; that it conducts classes at a fixed location within
Florida; that it is licensed as a nonpublic postsecondary
institution as described under chapter 246, Florida Statutes;
and that it has at least 500 enrolled students.

_____ (Purchaser's Name) further certifies
that it will use all the items being purchased or leased, or the
real property which is being licensed or leased on or after
_____ (date), for education or demonstration of the
school's curriculum, including supporting operations.

The undersigned understands that if such items do not qualify
for exemption, the undersigned will be subject to sales and use
tax, interest, and penalties. The undersigned further
understands that when any person fraudulently, for the purpose
of evading tax, issues to a vendor or to any agent of the state
a certificate or statement in writing in which he or she claims
exemption from the sales tax, such person, in addition to being

liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

(Purchaser's Name Print or Type) Florida Sales Tax Number

Signature and Title Date

Federal Employer Identification Number Telephone Number
Number (F.E.I.) or Social Security Number

(Form to be retained in vendor's records)