

Florida Department of Revenue

https://floridarevenue.com/forms_library/current/gt300015.pdf

Additional information that is referenced on the link, from the DR-14 form is as follows:

Nonprofit Organizations and Governmental Entities

Certain entities are granted specific exemptions from sales tax. Such entities include, but are not limited to:

- Nonprofit organizations meeting the criteria in section (s.) 212.08(7), Florida Statutes (F.S.)
- State-chartered financial institutions described in s. 213.12(2), F.S.
- Governmental entities, including state agencies, counties, municipalities, and political subdivisions (e.g., school districts or municipal libraries)

To be eligible for the exemption, Florida law requires nonprofit organizations to obtain a sales tax exemption certificate from the Department. To obtain the required exemption certificate, submit a completed Application for a Consumer's Certificate of Exemption (Form DR-5) to the Department.

The application instructions provide details on the exemption criteria and the information to be provided to the Department for each type of nonprofit organization or governmental entity qualified to obtain a Florida Consumer's Certificate of Exemption (Form DR-14). Nonprofit organizations, state-chartered financial institutions, and governmental entities holding a Florida Consumer's Certificate of Exemption may present a copy of the certificate to a selling dealer to purchase or rent items or services tax exempt as authorized by Florida law.

Payment for the purchase must be made with the organization's funds. When payment is made with the personal funds of an authorized representative, the purchase is subject to tax, even if the representative is subsequently reimbursed with the organization's funds. The U.S. government, or any of its federal agencies, is not required to obtain a Florida Consumer's Certificate of Exemption; however, many federal agencies do obtain the certificate to present to Florida retail dealers to document their tax-exempt status. If you sell to a federal agency that does not have a certificate, be sure to maintain documentation to establish that the sale was sold directly to, and paid directly by, the federal agency.