DRAFT

FLORIDA DEPARTMENT OF REVENUE

Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)

Year Ending December 31, 20__
Refund Quarter

- ☐ January - March
- ☐ April - June
- ☐ July - September
- ☐ October - December

Selection 1. Applicant Information	
Name of State University or Florida College System Institution:	Federal Employer Identification Number (FEIN):

Section 2. Project Information

Complete a Public Works Refund Worksheet (see suggested template on the following page) for each public works project for which tangible personal property was installed during the applicable calendar quarter.

Applicant Affidavit - The applicant must sign the following affidavit:

I, ____________________________, hereby affirm that the tangible personal property for which I have requested a refund of Florida sales tax is exempt pursuant to section 212.08(6)(e), Florida Statutes. I understand that the applicant is liable for tax, penalty, and interest if the Florida Department of Revenue subsequently determines that the refunded tax was owed. I understand that any person who furnishes a false affidavit to the Department is subject to a mandatory penalty of 200% of the evaded tax, in addition to any fine or punishment provided by law for conviction of a third-degree felony.

Under penalties of perjury, I declare that I have read the foregoing affidavit and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant:____ Date:______________________

Public Works Refund Worksheet - SAMPLE

Name of State University or Florida College System Institution:	Federal Employer Identification Number (FEIN):

Contractor Name	**Contractor Address**	**Project Number**	**Invoice Date**	**Invoice Number**	**Description of Tangible Personal Property**	**Date Installed**	**Purchase Price**	**Florida Sales Tax Paid**
ABC Contractor	1234 Main St City, FL 32311	FSMC 23456	08/12/2026	78560210	Lumber	09/01/2026	$10,000	$700.00
							Refund Requested:	$700.00

General Information and Instructions

Florida law provides a sales tax exemption for sales of tangible personal property to contractors employed directly by, or acting as agents of, a state university or a Florida College System institution when the property becomes part of a public works owned by the university or college.

The exemption is available:

- only to state universities and Florida College Systems institutions at the time the tangible personal property is installed or becomes part of public works; and
- solely through a quarterly refund of previously paid Florida sales tax, including discretionary sales surtax.

Definitions

- **State university** – the institutions and any branch campuses, centers, or other affiliates of the institutions provided in section (s.)1000.21(9), Florida Statutes (F.S.).
- **Florida College System institution** – the public postsecondary educational institutions and any branch campuses, centers, or other affiliates of the institutions provided in s. 1000.21(5), F.S.
- **Public works** – projects for public use or enjoyment, financed and owned by the government, in which a private person undertakes the obligation to perform specific work involving installation of tangible personal property. The property must become part of a public facility. A public facility includes any land, improvement to land, building, structure, or other fixed site and related infrastructure owned or operated by a governmental entity where governmental or public activities are conducted. Public works projects include, but are not limited to, the repair, alteration, improvement, or construction of real property and fixed works.

Who is eligible to claim the refund?

State universities and Florida College System institutions may claim this refund.

How is the refund claimed?

State universities and Florida College System institutions may claim the refund by submitting a completed *Application for Refund – Sales and Use Tax* (Form DR-26S), along with this form (Form DR-26PW), and all required documentation. Refunds claims must be submitted quarterly.

What documentation is required to support the refund claim?

- A copy of the Florida *Consumer's Certificate of Exemption* issued to the state university or college.
- Copies of each invoice showing the purchase of tangible personal property that became part of the public works project and documentation showing payment of Florida sales tax on such property.

How are the forms and documentation submitted?

Visit the Department's Tax Refunds Information webpage at **floridarevenue.com/taxes/refunds** to complete and submit Form DR-26S and upload for electronic submission your completed Form DR-26PW and required documentation.

OR

Mail completed Form DR-26S and Form DR-26PW and all required documentation to:
Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee, FL 32314-6490

Once received, the Department will review your application and supporting materials. You will be notified if any additional information is required.

For questions or to check the status of a refund claim, call the Refunds team at (850) 617-8585.

Contact Us

Information and tutorials are available at **floridarevenue.com/taxes/education**.

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at (850) 488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

Subscribe to Receive Email Alerts from the Department.
Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at **floridarevenue.com/dor/subscribe**.

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below and is available online at **floridarevenue.com/forms**.

Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.