

TIP 00A01-16

DATE ISSUED: Jul 03, 2000

**Sales Tax Exemption for Lease or License of Real
Property Used or Occupied Predominantly for
Space Flight Business Purposes**

Effective July 1, 2000, the renting, leasing, letting, or granting a license for the use of real property is exempt from sales tax when the property is used or occupied **predominantly** for space flight business purposes. For purposes of this exemption, "predominantly" means that more than 50% of the real property, or improvements on the real property, is used or occupied for space flight purposes.

"Space flight business" includes the manufacturing, processing, or assembly of a space facility, space propulsion system, space vehicle, satellite, or station of any kind possessing the capacity of space flight. Also included in "space flight business" are vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related to the space flight business.

"Space flight" is any flight designed for suborbital, orbital, or interplanetary travel of a space vehicle, satellite, or station of any kind.

Any person renting, leasing, or letting real property to be used for this purpose should extend to the lessor of the real property a completed Lessee's Exemption Certificate to claim this exemption. (A suggested Lessee's Exemption Certificate is attached.) The Department of Revenue will look to the tenant, lessee, or licensee of the real property for recovery of the tax if it determines that person was not entitled to 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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or
- * Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- * visit us online at <http://sun6.dms.state.fl.us/dor/>,
- or
- * call the service center nearest you.

References:

Ch. 2000-183, L.O.F.

Section 212.031(1)(a), F.S.

Section 212.02(23), F.S.

**SUGGESTED LESSEE'S EXEMPTION CERTIFICATE
REAL PROPERTY USED OR OCCUPIED FOR
SPACE FLIGHT BUSINESS PURPOSES**

FOR USE ON OR AFTER JULY 1, 2000.

_____ (Lessee/Licensee's Name)

certifies that the rental, lease, or license of real property
located at _____ (Address of
Property) will be used or occupied predominantly for one or more
space flight business purposes.

The undersigned understands that if the real property is not
used or occupied predominately (more than 50%) for one or more
space flight business purposes, 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.

Lessee/Licensee's Information:

Name (Print or Type) Florida Sales Tax #
(if registered)

Signature and Title Date

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

Form to be retained in lessor/licensor's records.

DO NOT send to the Department of Revenue.