



Florida Department of Revenue
Tax Information Publication

TIP

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**Documentary Stamp Tax Exemption
Subsection 201.02(6), Florida Statutes**

Florida grants an exemption from documentary stamp tax for documents that transfer, assign, or otherwise dispose of Florida real property from certain nonprofit organizations to the Board of Trustees of the Internal Improvement Trust Fund, to any state agency, to any water management district, or to any local government. For purposes of this exemption, the nonprofit organization must be an organization whose purpose is the preservation of natural resources and which is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. The nonprofit organization is to indicate its exempt status under subsection 201.02(6), Florida Statutes (F.S.), on a form or a place on an existing form provided by the Department of Revenue. A statement that tax was not due pursuant to this exemption was included on Form DR-219 (*Returns for Transfers of Interest in Real Property*). That form is no longer used effective June 1, 2008 (see TIP 08B04-01, issued May 27, 2008, for further details).

The Department is currently promulgating Rule 12B-4.014(14), Florida Administrative Code to provide Form DR-229 (*Documentary Stamp Tax, Subsection 201.02(6), Florida Statutes, Exemption*), which taxpayers may use to identify exempt documents. The form will provide labels to be placed on a document that transfers, assigns, or otherwise disposes of Florida real property identifying it as exempt.

Until Form DR-229 can be officially certified, a grantor nonprofit organization may include the following statement on the face of a document that is exempt under subsection 201.02(6), F.S.: *“By affixing this statement, the grantor nonprofit organization as defined in subsection 201.02(6), F.S., indicates that this document is exempt from documentary stamp tax as authorized by subsection 201.02(6), F.S.”*

References: Subsection 201.02(6), Florida Statutes; Rule 12B-4.014(14), Florida Administrative Code

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 forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

The Documentary Stamp Tax brochure is available online at www.myflorida.com/dor/taxes/doc_stamp.html

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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