

Tax Exemption Offerings Form

GSA SmartPay® 2

www.gsa.gov/smartpay



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: STATE OF FLORIDA

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Vendors required to document exempt nature of sale by obtaining STATEMENT from customer. (Rule 12A-1.038(4), Florida Administrative Code.
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Obtaining STATEMENT from customer. (Rule 12A-1.038(4), Florida Administrative Code.
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Florida Administrative Code.
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	
	<input checked="" type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1 STATEMENT From The	www.myflorida.com/dor/low
2 customer (Suggester	
3 format - Rule 12A-1.038(4)(c) F.A.C.	

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Tax refund must be obtained from the dealer
Rule 12A-1.014(4) F.A.C.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Gray, Gary
Name of Agency:	Florida Department of Revenue
Office Address (Line 1):	
Office Address (Line 2):	
City, State Zip:	
Phone Number:	(850) 922-4729
Fax Number:	(850) 922-2553
Email Address:	

Thank you for your assistance in this important matter!



Executive Director
Lisa Echeverri

June 9, 2008

David Shea, Director
U. S. General Services Administration
Office of Charge Card Management
2200 Crystal Drive, Room 500
Arlington, VA 22202

Attention: Camesha Everett

Re: Letter of Technical Advice – ED 08A-024
Sales & Use Tax – GSA SmartPay® Charge Card Program
Section: 212.08(6), Florida Statutes (F.S.)
Rule: 12A-1.039, Florida Administrative Code (F.A.C.)

Dear Mr. Shea:

Pursuant to Rule 12-11.003, F.A.C., taxpayers may seek informal written technical advice from the Department of Revenue. This advice is issued in the form of a Letter of Technical Advice (LTA). This LTA is being issued in response to your written request of facsimile transmission of 05/16/2008, concerning the referenced matter. Please note that this LTA constitutes the opinion of the writer only and does not represent the official position of the Department.

FACTS

The following information has been determined from your correspondence and attached documentation:

The United States Government is implementing its SmartPay® 2 follow-on program for Federal Government purchases made under the United States General Services Administration (GSA) charge card program. The program consists of four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel, and/or purchase functionality and offers a single card for all purchases). For most agencies/organizations, the GSA SmartPay® 2 follow-on program will be effective November 30, 2008 through November 29, 2018, and will provide charge cards issued through Citibank, JPMorgan Chase and US Bank. However, a few agencies may begin processing transactions under the GSA SmartPay® 2 program prior to November 30, 2008.

Child Support Enforcement – *Ann Coffin, Director* • General Tax Administration - *Jim Evers, Director*
Property Tax Oversight - *James McAdams, Director* • Administrative Services - *Nancy Kelley, Director*
Information Services - *Tony Powell, Director*

www.myflorida.com/dor
Tallahassee, Florida 32399-0100

All GSA SmartPay® 2 charge cards can be identified by their unique prefixes and account numbers, government-designed artwork, and wording that indicates that the card is for official purchases for the U.S. Government. These cards/accounts can be Centrally Billed Accounts (CBA) or Individually Billed Accounts (IBA). CBA charge card accounts are those in which all charges are billed directly to the federal government and are paid directly by the federal government to the issuing bank. IBA charge card accounts are those in which the charges are paid directly by the card holder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

REQUESTED ADVISEMENT

The GSA is requesting that the State of Florida confirm that it will recognize the tax exempt status of official federal government purchase, travel, fleet, and integrated charge card transactions. In addition, the GSA is requesting that any requirement for tax exemption certification be rescinded.

DETERMINATION

Section 212.08(6), F.S., exempts sales made to the United States government. Rule 12A-1.038(4)(c), F.A.C., also exempts sales to federal employees for business purposes, when the employee is subsequently reimbursed by the federal government.

However, selling dealers must establish the exempt status of the sale (Rule 12A-1.038(1), F.A.C.). With respect to sales made to federal government employees, whether billed directly to the federal government or subsequently reimbursed to the employee by the federal government, the Florida Department of Revenue currently requires that the dealers obtain a statement from the U.S. government employee. See Rule 12A-1.038(4)(c), F.A.C., for the suggested format of the statement (copy enclosed). The statement must provide, among other things, that payment will be provided by the U.S. Government, or the employee will be reimbursed by the U.S. Government. The method of payment is not reviewed by the selling dealer or a concern to the dealer, at the time of purchase. There, the completion of the statement determines the exemption. We have filled out the "Tax Exemption Offerings Form" you asked us to complete and it is attached to this response.

As noted in the first paragraph of this letter, this LTA is being issued in response to the disclosed facts and circumstances of your specific situation, and it does not constitute the official position of the Department. Rather, this letter represents the opinion of the writer only. If you wish an official binding statement, you may file a written request for a Technical Assistance Advisement. Rule Chapter 12-11, F.A.C., outlines the procedure to follow in making this request. This rule chapter of the Florida Administrative Code can be found at <http://www.myflorida.com/dor/law/>. Any request for a Technical Assistance Advisement should be sent to Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida, 32314-7443.

Letter of Technical Advise ment
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If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)922-4727.

Sincerely,

A handwritten signature in black ink that reads "Horace Royals by BLG". The signature is written in a cursive, flowing style.

Horace Royals
Senior Tax Specialist
Technical Assistance & Dispute Resolution

Record ID: 45980

Attachment: Tax Exemption Offerings Form