



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/11

85-8013923453C-9	10/31/2012	10/31/2017	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

HOLMES COUNTY DISTRICT SCHOOL BOARD
701 E PENNSYLVANIA AVE
BONIFAY FL 32425-2349

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

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1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.



October 1, 2012

HOLMES COUNTY DISTRICT SCHOOL BOARD
ATTN: LARRY HAWKINS
701 E Pennsylvania Ave
Bonifay FL 32425-2349

Re: Consumer's Certificate of Exemption No. **85-8013923453C-9**

Ladies and Gentlemen:

The school board named above has met the qualifications for exemption as an Educational Institution as provided in section 212.08(7), Florida Statutes. The schools/facilities listed on the attachment are solely owned by and subordinate to the school board. With the approval of the Department, the school board has permitted these schools to utilize its Consumer's Certificate of Exemption for making purchases or leases of tangible personal property and services tax-exempt.

Each school/facility should maintain a copy of this letter and the attached list, as well as a copy of the board's Consumer's Certificate of Exemption for presentation to vendors as documentation of their tax-exempt status. If questions arise regarding the use of this certificate, please contact the Exemption Unit of the Department of Revenue at 800-352-3671.

Sincerely,

R. Scott Alvis
Revenue Manager
Account Management/Exemptions Unit
General Tax Administration

RSA



HOLMES COUNTY DISTRICT SCHOOL BOARD

BETHLEHEM SCHOOL

BONIFAY ELEMENTARY SCHOOL

BONIFAY MIDDLE SCHOOL

HOLMES COUNTY HIGH SCHOOL

PONCE DE LEON ELEMENTARY SCHOOL

PONCE DE LEON HIGH SCHOOL

POPLAR SPRINGS SCHOOL

THE GAP (GRADUATION ASSISTANCE PROGRAM)

Child Support Enforcement – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *James McAdams, Director* • Information Services – *Tony Powell, Director*

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