

Consumer's Certificate of Exemption

DR-14
R. 01/18



Issued Pursuant to Chapter 212, Florida Statutes

85-8012652004C-3	05/31/2024	05/31/2029	SCHOOL-COLLEGE-UNIV
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This certifies that

UNIVERSITY OF MISSOURI
1105 CARRIE FRANKIE DR UNIT 108
COLUMBIA MO 65211-3100

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



Important Information for Exempt Organizations

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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.).

Your Consumer's Certificate of Exemption is to be used solely by your organization for your organization's purchases.

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 felony. Any violation will require the revocation of this certificate.

This certificate shall include purchases your organization makes. The sale or lease to others of tangible personal property is taxable, even if the individual will be responsible for collecting and remitting 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-1.075, F.A.C.).

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 felony. Any violation will require the revocation of this certificate.

If you have questions about your exemption certificate, please call Taxpayer Services at 850-498-6800. The mailing address is P.O. Box 6480, Tallahassee, FL 32314-6480.

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HR Service Center