

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.).

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 about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.