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**SPECIAL EVENT - SALES**

**Chapter 212, Florida Statutes provides:**

"Sale" means and includes: Any transfer of title or possession, or both, exchange, barter lease or rental, conditional or otherwise in any manner or by any means whatsoever of tangible personal property for consideration.

**SALES TAX MUST BE COLLECTED ON ALL SALES AT THE RATE OF 6.0% IN BROWARD COUNTIES & 7.0% IN MIAMI DADE COUNTIES**

Nonprofit charitable organizations, nonprofit fraternal, civic and service organizations are not exempt and must charge sales tax on sales to their customers on items that are subject to the tax. This provision is not altered because of the fact that the entire proceeds of the sale may be used for an educational, civic improvement, or charitable purpose.

The importance of collecting the tax on such sales cannot be over emphasized. Failure on the part of such organizations or individuals to collect and remit the tax cannot be overlooked. When the tax is collected, the customer or patron pays it; there is no economic burden on the seller. But when the seller fails to collect the tax, the law provides that the seller will be liable for payment plus penalties and interest accruing to date of payment.

The attached return should be prepared and tax paid to the Department of Revenue. The Department of Revenue requires that the tax be paid after the Special Event if you are: delinquent, your tax number has been canceled, unregistered, or an out-of-state vendor.

Your cooperation is anticipated and will be appreciated.

Thank you,

Jerry Moshood  
Process Group Manager  
Department of Revenue  
8175 NW 12 Street #119  
Tel: (305)470-6905  
Miami, FL 33126  
Email:moshoodj@dor.state.fl.us

For More Information, Please Contact:

Merilyn Mendez	305-499-5007
Carmen Raad	305-470-5784
Katia Calafell	305-499-2210
Hadys Falcon	305-499-2225
Rita Marrero	305-499-2222
Alex Fernandez	305-470-5686
Angie Tabio	305-499-2237