**CERTIFICATE OF ENTITLEMENT**

For direct purchase of construction materials by a governmental entity pursuant to

212.08(6), F.S. and Rule 12A-1.094, F.A.C.

The undersigned authorized representative of Orange County, Florida (hereinafter “Governmental Entity”), Florida Consumer’s Certificate of Exemption Number 85-8012622266C-O, affirms that the tangible personal property purchased pursuant to Purchase Order Number [Enter Purchase Order Number] from [Enter Name of Vendor] (Vendor) on or after [Enter Date] (date) will be incorporated into or become a part of a public facility as part of a public works Contract # [Enter Contract Number] with [Enter Name of Contractor] (Name of Contractor) for the construction of [Enter Title of Project].

Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

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| --- | --- | --- |
|  |  | ***Initial each of the following requirements*** |
| 1. | The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works. |  |
| 2. | The vendor’s invoice will be issued directly to Governmental Entity. |  |
| 3. | Payment of the vendor’s invoice will be made directly by Governmental Entity to the vendor from public funds.  |  |
| 4. | Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.  |  |
| 5. | Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor. |  |

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S. and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I 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.

Under penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.

|  |  |  |
| --- | --- | --- |
| Signature |  | Date: [DATE] |
| [GOVERNMENT SIGNATORY NAME/TITLE] |  |  |
| Tel.:[TELEPHONE NO.] |  |  |
| FEID: [FEDERAL EMPLOYER ID NO.] |  |  |
|  |  |  |

**You must attach a copy of the Purchase Order to this Certificate of Entitlement.**

Do not send to the Florida Department of Revenue.

*This Certificate of Entitlement must be retained in the vendor’s and the contractor’s books and records.*