

Date: September 18, 2012

To: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

From: Carlos A. Gimenez
County Mayor 

Subject: Amendment No. 1 to the Construction Contract between Miami-Dade County and Suffolk Construction Company, Inc. for the Construction of the new Miami-Dade County Children's Courthouse and Waiver of Competitive Bidding for Owner Direct Purchases of Materials, Supplies and Equipment

Agenda Item No. 14(A)(5)

Resolution No. R-752-12

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) adopt this item, which does the following:

- approves Amendment No. 1 to the Construction Contract (Contract) between Miami-Dade County (County) and Suffolk Construction Company, Inc. (Suffolk) for the construction of the new Miami-Dade County Children's Courthouse (Courthouse) to allow the County to directly purchase, on a tax-exempt basis, building materials, supplies, and equipment for the Courthouse; and
- waives competitive bidding for purchase of these building materials, supplies, and equipment.

This recommendation has been prepared by the Internal Services Department (ISD) on behalf of the Judicial Administration.

SCOPE OF AGENDA ITEM:

The Children's Courthouse is located in District 5, but the project has countywide significance.

FISCAL IMPACT/FUNDING SOURCE:

This amendment will have a positive fiscal impact to the County. The County and the contractor agree to a 70 percent (County) and 30 percent (Suffolk) distribution of tax savings. Suffolk shall receive 30 percent of the tax savings, up to a total of \$200,000. The remaining tax savings shall be retained by the County. It is estimated that the County will realize approximately \$560,000 in tax savings.

This request shall not require that any additional funds be added to the project's approved budget. Amendment Number One will not increase the original total compensation to Suffolk.

TRACK RECORD/MONITOR:

Humberto J. Contreras, Manager in the Special Projects Section of the Design and Construction Services Division, Internal Services Department, will monitor this amendment.

BACKGROUND

On November 3, 2010, the County approved ISD Project No: W40114 ESP; ISD Contract No: W40114 C, for the construction of the Miami-Dade County Children's Courthouse. Suffolk's original bid, submitted on May 12, 2010, included Florida State Sales Tax and other applicable taxes for the materials, supplies and equipment that Suffolk was to purchase for the project. To reduce the construction cost of this facility, and by extension the burden on taxpayers, Suffolk and the County seek to amend the Contract so that the County, through the State of Florida Direct Purchase Order Program, can directly purchase the materials, supplies and equipment.

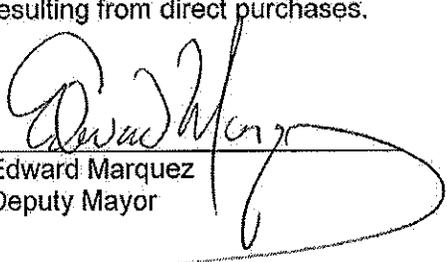
The County has secured a Letter of Technical Advice, copy attached, and is seeking from the Florida Department of Revenue (FDOR) a Technical Assistance Advisement (TAA), with respect to the County's exemption from taxes for future material and supply purchases for the project. In order to realize savings through the purchase of tax-exempt materials, supplies and equipment, the County may propose further amendments to the Contract, after review by the County Attorney's Office, that are explicitly required by

FDOR in order to provide the County with a positive TAA opinion and that will not cause the County to incur any further expense. The County will not execute Amendment No. 1 to the Contract and will not commence the direct purchases of any supplies, materials and/or equipment until it has received a TAA that approves the County's exemption from taxes for any direct purchases made for the Courthouse project.

This proposed Amendment, in substantially the form attached as Exhibit "A", requires the Board to waive formal bidding procedures in accordance with the provisions of Section 5.03(D) of the Home Rule Charter, Section 2-8.1 of the Code of Miami-Dade County, and the requirements of Administrative Order 3-38 in connection with the purchase by the County of building materials, supplies and equipment for the new Miami-Dade County Children's Courthouse that are specified in Exhibit "A". It is in the best interest of the County to waive competitive bidding in this instance because the contractor is already under contract, has already identified all of the supplies and materials to be purchased and from which vendors, and doing so will result in significant savings to the County Staff has worked closely with the County Attorney's Office to develop the attached agreement.

Upon issuance of substantial completion, a deduct Change Order will be processed and issued for the amount of tax savings and the total cost of materials, directly purchased by the County, and the value of the taxes thereon, minus a percentage of the tax savings to be issued to Suffolk. The tax savings shall be shared by Suffolk and the County, with the County receiving 70 percent and Suffolk receiving 30 percent of tax savings; however, Suffolk's 30 percent share shall be up to and shall a total of \$200,000 in order to cover its cost of administering its portion of the program. The remaining tax savings shall be retained in full by the County.

Suffolk has provided the County a list of materials, supplies and equipment, and the respective costs of such items that as of August 2, 2012 remain to be purchased for the Project, and are eligible to be directly purchased by the County on a tax-exempt basis. The County has reviewed this list and has determined that approval of this amendment will allow the project to realize approximately \$560,000 in tax savings, exclusive of the contractor's share, through the remainder of the construction contract due to the tax-exempt prices resulting from direct purchases.


Edward Marquez
Deputy Mayor

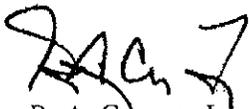


MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: September 18, 2012

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 14(A)(5)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 14(A)(5)
9-18-12

RESOLUTION NO. R-752-12

RESOLUTION APPROVING AMENDMENT NO. 1, IN SUBSTANTIALLY THE FORM ATTACHED HERETO, TO THE CONSTRUCTION CONTRACT WITH SUFFOLK CONSTRUCTION COMPANY, INC. FOR CONSTRUCTION OF CHILDREN'S COURTHOUSE TO ALLOW COUNTY TO DIRECTLY PURCHASE ON A TAX-EXEMPT BASIS BUILDING MATERIALS, SUPPLIES AND EQUIPMENT FOR THE CHILDREN'S COURTHOUSE PROJECT AND WAIVING COMPETITIVE BIDDING PURSUANT TO SECTION 5.03(D) OF THE CHARTER, SECTION 2-8.1 OF THE COUNTY CODE AND ADMINISTRATIVE ORDER 3-38, BY A TWO-THIRDS VOTE, FOR PURCHASES OF SAME; AUTHORIZING THE COUNTY MAYOR OR MAYOR'S DESIGNEE TO MODIFY AMENDMENT NO. 1 AS NEEDED TO OBTAIN TECHNICAL ASSISTANCE ADVISEMENT (TAA) AND UPON RECEIPT OF TAA, TO EXECUTE AMENDMENT NO. 1 AND TO EXERCISE ANY AND ALL RIGHTS CONFERRED THEREIN

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board hereby approves Amendment No. 1 to Miami-Dade County Children's Courthouse GSA Contract No. W40114 ("Contract") in substantially the form attached hereto as Exhibit "A" and authorizes the County Mayor or Mayor's designee to make any further amendments to the Contract, after review by the County Attorney's Office, that are explicitly required by the Florida Department of Revenue in order to provide the County with a Technical Assistance Advisement ("TAA") that the materials, supplies and equipment for the Children's Courthouse Project can be purchased on a tax-exempt basis ("approved TAA"). The Amendment No. 1 to the Contract shall not be effective, nor shall the County Mayor or Mayor's

designee be authorized to execute such Amendment No. 1 and directly purchase any supplies, materials or equipment, until the County has received an approved TAA for the Children's Courthouse Project.

Section 2. This Board finds that it is in the best interest of Miami-Dade County to waive formal bid procedures in accordance with the provisions of Section 5.03(D) of the Home Rule Charter, Section 2-8.1 of the Code of Miami-Dade County, and the requirements of Administrative Order 3-38 in connection with the purchase by the County of the building materials, supplies and equipment for the Children's Courthouse Project, as set forth in Exhibit "A", for the reasons set forth in the Mayor's memorandum, formal bidding being waived in this instance by a two-thirds (2/3) vote of the Board members present.

The foregoing resolution was offered by Commissioner **Rebeca Sosa**,
who moved its adoption. The motion was seconded by Commissioner **Sen Javier D. Souto**
and upon being put to a vote, the vote was as follows:

	Joe A. Martinez, Chairman	aye	
	Audrey M. Edmonson, Vice Chairwoman	aye	
Bruno A. Barreiro	aye	Lynda Bell	absent
Esteban L. Bovo, Jr.	aye	Jose "Pepe" Diaz	aye
Sally A. Heyman	aye	Barbara J. Jordan	aye
Jean Monestime	aye	Dennis C. Moss	aye
Rebeca Sosa	aye	Sen. Javier D. Souto	aye
Xavier L. Suarez	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 18th day of September, 2012. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.



MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY
COMMISSIONERS

HARVEY RUVIN, CLERK

Approved by County Attorney as
to form and legal sufficiency.

A handwritten signature in black ink, appearing to be "MR", is written over a horizontal line.

Monica Rizo

By: **Christopher Agrippa**
Deputy Clerk



miamidade.gov

August 29, 2012

Internal Services
111 NW 1st Street • Suite 2130
Miami, Florida 33128
T 305-375-2724 F 305-372-6130

BY EXPRESS MAIL

Florida Department of Revenue
Office of General Counsel
P.O. Box 7443
Tallahassee, Florida 32314-7443

RE: Technical Assistance Advisement, Construction
Miami-Dade County Children's Courthouse, ISD Contract No. W40114C

To Whom It May Concern:

By means of this letter, I am requesting a Technical Assistance Advisement concerning direct purchases of materials, supplies and equipment by Miami-Dade County for the Miami-Dade County Children's Courthouse Project, GSA Contract No. W40114C (the "Project"), to be located at 155 NW 3rd Street, Miami, FL, 33128. The Project is for the construction necessary to build a new courthouse to house the Juvenile Delinquency, Dependency and Family Courts. The owner direct purchase procedure will be used exclusively for the purpose of supplies, goods, equipment, appliances and other materials from third party suppliers, and not from contractors or subcontractors providing construction services for the project. On June 20, 2012, a Letter of Technical Advise (LTA) was received, however our attorney has advised that a Technical Assistance Advisement (TAA) must also be secured from the state.

Miami-Dade County's Sales Tax Exempt number is 85-8012621859C-3. The project falls under the definition of "Public Works" pursuant to Section 12A-1.094(1)(b), Florida Administrative Code, and is a project of great importance to Miami-Dade County.

Provided with this letter, is an executed copy of an agreement that was entered into on December 21, 2010 between Miami-Dade and Suffolk Construction Company, Inc. (Suffolk), in which Suffolk agreed to act as the Contractor for the project ("Construction Contract") (signature pages tabbed). Also provided with this letter is an amendment to the Construction Contract wherein the County is given the right to make direct purchases, see Section 14 of the Contract; Owner Direct Purchases Procedures (Direct Purchase Procedures tabbed). This amendment to the Construction Contract has been executed by Suffolk and it is anticipated that it will be presented to the Miami-Dade Board of County Commissioners in September 2012. As this is project included as part of Miami-Dade County's Economic Stimulus Plan, it is respectfully requested that you provide a Technical Assistance Advisement at your earliest convenience.

Should any questions arise, please do not hesitate to contact me at singer@miamidade.gov or at (305) 375-5502. I will ensure that the appropriate staff and/or attorneys from Miami-Dade County, as applicable, are available to address your questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Miriam Singer". The signature is written in a cursive, flowing style.

Miriam Singer
Assistant Director

c: Monica Rizo, Assistant County Attorney

Enclosure



June 20, 2012

Humberto Contreras
Miami Dade Internal Services Department
Stephen P. Clark Center, 24th Floor
111 NW First Street
Miami, FL 33128

Letter of Technical Advice – LTA 12A-709
Sales & Use Tax-Public Works Contract
Statute: Section 212.08, F.S.
Rule: 12A-1.094, F.A.C.

Dear Mr. Contreras:

Pursuant to Rule 12-11.003, F.A.C., taxpayers may seek informal written technical advice from the Department of Revenue. This advice is issued in the form of a Letter of Technical Advice (LTA). This LTA is being issued in response to your recent telephone request, and your original written request for informal guidance of June 7, 2012, concerning a public works contract. Please note that this LTA constitutes the opinion of the writer only and does not represent the official position of the Department.

Issue

Whether an exempt governmental entity may make exempt purchases of construction materials for a public works project.

Stated Facts and Requested Advisement

Your e-mail states in pertinent part:

As per our conversation this morning, my name is Humberto Contreras, and I work for the Project Management Section of the Design and Construction Division of the Internal Services Department, for Miami Dade County.

One of the Projects we are presently managing, is the Childrens Courthouse Project. This actual construction of the Project, commenced on or about March-April of calendar year 2011, and will continue until completion, scheduled for October/November 2013.

It is our intention to institute and put in place, a Direct Purchase Order Program, to purchase as many as possible of the "remaining materials", which have been

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

www.myflorida.com/dor
Tallahassee, Florida 32399-0100

estimated at this time by the General Contractor of record, SUFFOLK Construction, to be approximately \$14 million dollars worth of materials — to be purchased to date.

From our conversation, it is my understanding, that the County was free to implement the Program as long as:

- Purchase Order is directly initiated by the County, and forwarded directly to the material vendor
- Materials are received directly by the County at the construction site
- We are to provide the "Consumer[']s Certificate of Exemption" to the materials vendor when making any and all purchases
- We are to provide the "Certificate of Entitlement" to the materials vendor when making any and all purchases
- County does not have to submit to the Department of Revenue, or any other entity, further correspondence, request, or approval Forms

At your earliest convenience, please review the above, and let me know if this is your understanding, or if there is a [p]rocess in place, [f]orms or [a]pprovals that need to be sought at this time by the County BEFORE commencing on this Program, either from the Department of [R]evenue or any other entity having jurisdiction, or if there is a "list of approved materials" that limit what can be purchased under this Program.

Discussion and Response

Rule 12A-1.038(4)(b), Florida Administrative Code, states that in order for a sale to a state or local governmental entity to be tax exempt, "[p]ayment for tax-exempt purchases . . . must be made directly to the selling dealer by the . . . political subdivision of a state. . . ." Rule 12A-1.094(2) and (3), Florida Administrative Code, state that the purchase of materials for public works contracts is taxable to the contractor as the ultimate consumer where the contractor is deemed to be the purchaser. If the purchaser of the materials is the governmental entity, however, the transaction is exempt. For there to be an exempt transaction, the governmental entity must directly purchase, hold title to, and assume the risk of loss of the tangible personal property prior to its incorporation into realty, and satisfy various factors contained in Rule 12A-1.094, Florida Administrative Code.

Rule 12A-1.094(4), Florida Administrative Code, which sets forth the criteria that govern the status of the tangible personal property prior to its affixation to real property, will be considered in determining whether a governmental entity rather than a contractor is the purchaser of materials. These criteria include direct purchase order, direct invoice, direct payment, passage of

title, and assumption of risk of loss. However, the assumption of risk of damage or loss during the time that the building materials are physically stored at the job site prior to their installation or incorporation into the project is a paramount consideration. The governmental entity must assume all risk of loss or damage for the tangible personal property during that period. To establish that it has assumed that risk, the governmental entity should purchase, or be the insured party under insurance on the building materials.

To summarize, the conditions that must be met to satisfy the requirements of Rule 12A-1.094, F.A.C., and establish that the governmental entity rather than the contractor is the purchaser of materials, include:

1. The governmental entity must execute the purchase orders for the tangible personal property involved in the contract, which must include the governmental entity's consumer's certificate of exemption number. The contractor may present the governmental entity's purchase orders to the vendors of the tangible personal property;
2. The governmental entity must acquire title to and assume liability for the tangible personal property at the point in time when it is delivered to the job site up until the time it is incorporated as real property;
3. Vendors must directly invoice the governmental entity for supplies;
4. The governmental entity must directly pay the vendors for the tangible personal property; and
5. The governmental entity must assume all risk of loss or damage for the tangible personal property involved in the contract, as indicated by the entity's acquisition of, or inclusion as the insured party under, insurance on the building materials.

Additionally, effective January 2, 2011, Section 8, Chapter 2010-138, Laws of Florida (L.O.F.), requires governmental entities (excluding the federal government) to issue a Certificate of Entitlement to each vendor and each contractor in order to purchase supplies and materials for use in public works contracts tax-exempt under Section 212.08(6), F.S. The Certificate of Entitlement certifies that: (1) the materials and supplies purchased will become part of a public facility; (2) the governmental entity will be liable for any tax, penalty, or interest due should the Department later determine that the items purchased do not qualify for exemption; and (3) the criteria established in Rule 12A-1.094, F.A.C., are being followed.

No changes were made to the criteria established in Rule 12A-1.094(4)(b), F.A.C., to determine whether a governmental entity, rather than the public works contractor, is the purchaser of the materials when the Certificate of Entitlement was adopted. The purpose of the amendment to Rule 12A-1.094, F.A.C., was to: (1) maintain, without change, the criteria governing whether a governmental entity is the purchaser of materials and supplies that qualify for exemption under Section 212.08(6), F.S.; (2) provide the requirements and format of the Certificate of Entitlement required by Section 8, Chapter 2010-138, L.O.F., effective January 2, 2011; and (3) provide that

the governmental entity is prohibited from transferring the liability for tax, penalty, and interest to another party by contract or agreement.

As noted in the first paragraph of this letter, this LTA is being issued in response to the disclosed facts and circumstances of your specific situation, and it does not constitute the official position of the Department. Rather, this letter represents the opinion of the writer only. If you wish an official binding statement, you may file a written request for a Technical Assistance Advisement. Rule Chapter 12-11, F.A.C., outlines the procedure to follow in making this request. This rule chapter of the Florida Administrative Code can be found at <http://www.myflorida.com/dor/law/>. Any request for a Technical Assistance Advisement should be sent to Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida, 32314-7443.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850) 717-6361.

Sincerely,



Michael T. Cavanaugh
Tax Law Specialist
Technical Assistance & Dispute Resolution

Record ID: 126347

EXHIBIT A

Contract Amendment No. 1

This Amendment No. 1 to Miami-Dade County Children's Courthouse GSA Contract No. W40114 ("Contract") is hereby accepted by Suffolk Construction Company, Inc. ("Contractor") and Miami-Dade County ("County" or "Owner") this 30 day of August, 2012 ("Effective Date").

WHEREAS, the Contract was recommended for award by the Mayor on November 3, 2010 and approved by the Board of County Commissioners on December 21, 2010; and

WHEREAS, the Contractor included Florida State Sales Tax and other applicable taxes in its bid for material, supplies and equipment, but the Contractor and County seek to amend the Contract in order to allow the County, being exempt from sales tax, to make direct purchases of various construction material, supplies and equipment; and

WHEREAS, the County is seeking a Technical Assistance Advisement ("TAA") from the Florida Department of Revenue ("FDOR") regarding this Contract Amendment No. 1 regarding owner direct purchases; and

WHEREAS, the County will not execute this Contract Amendment No. 1 nor commence any owner direct purchases until the TAA is issued by FDOR; and

WHEREAS, the County recognizes the benefit to the County to be able to purchase material, supplies and equipment directly; and

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the Contractor and the County, the Contractor and the County agree as follows:

- 1) The County and Contractor agree that the foregoing recitals are incorporated herein by reference in their entirety.
- 2) This Amendment No. 1 to the Contract shall not be effective nor operative until the County has obtained a TAA from FDOR confirming that any and all direct purchases made by the County pursuant to this Amendment No. 1 for the Children's Courthouse Project are exempt from sales tax and the County has thereafter executed this Amendment No. 1.
- 3) An Article 14 titled "OWNER DIRECT PURCHASES PROCEDURES" shall be added to the Contract and shall read as follows:

18-03-30-2012

14. OWNER DIRECT PURCHASES PROCEDURES

PART 1 - GENERAL

1.01 REQUIREMENTS INCLUDED

- A) The Contractor has included in its Base Bid, and in the final Contract price, Florida State Sales Tax and other applicable taxes for materials, supplies and equipment to be used in the construction of the Project. The County, being exempt from sales tax, reserves the right to directly purchase materials, equipment, supplies and other items for the Project that were included in the Contractor's Base Bid and/or the Contract, substantially in accordance with this Article. Such sales tax exemption applies when the County (or "Owner") is deemed to be the ultimate consumer of such materials, equipment, supplies or other items ("Owner Purchased Materials"). Any purchase made under this process must be at least \$10,000.00. The responsibilities of the County and the Contractor, as the case may be, relating to such Owner Purchased Materials shall be governed by the terms and conditions of this Article and all provisions contained herein shall referred to as the "DPO Program".
- B) The County agrees to a 70% (County) and 30% (Contractor) split of "tax savings" with the understanding that Contractor shall receive thirty percent (30%) of the tax savings, up to, but not to exceed a total of \$200,000, after which the County shall receive the full 100% of the tax savings.
- C) Other than with respect to Owner Purchased Materials, all other material, equipment, supplies and other items purchased by Contractor shall, in accordance with Article 9 of the Instructions to Prospective Contractor of the Contract, be subject to applicable Florida Sales Tax in accordance with applicable State laws.

PART 2 - PRODUCTS

2.01 PURCHASES BEING CONSIDERED BY MIAMI-DADE COUNTY - LIST OF OWNER PURCHASED MATERIALS

Material and equipment suppliers shall be selected by the Contractor. Contractor shall provide the County a list of all intended suppliers, vendors, and materialmen for consideration as Owner Direct Purchased Materials. Contractor shall ensure that each vendor, supplier, and materialmen for the Project is currently, or becomes prior to the time a Purchase Order is issued, a vendor registered with the County in accordance with Section 2-8.1 of the County Code. Moreover, the Contractor shall strongly encourage vendors, suppliers and materialmen to provide information to the County so that Automated Clearing House ("ACH") payments can be made to the vendors, suppliers and materialmen.

The County is considering Owner Purchased Materials at the estimated quantities and prices listed on Attachment/Exhibit No. 1 to the Contract for tax-exempt direct purchases pursuant to the FDOR TAA Letter. The list set forth in Attachment/Exhibit No. 1 has been prepared by the Contractor and represents the items that may be purchased in relationship to the Project. The Contractor represents, acknowledges and affirms to the County that Attachment/Exhibit No. 1 was prepared in good faith, is accurate to the best of its knowledge, and accurately reflects the items and amounts that the Contractor believes are eligible for purchase directly by the Owner on a tax-exempt basis as of August 2, 2012. Items not included in the list below can only be added or modified with prior authorization of the Board of County Commissioners ("Board"). The County shall have the sole right to determine which items shall be purchased directly as Owner Purchased Materials pursuant to the process set forth in this Article.

Aug 30, 2012

PART 3 - EXECUTION

3.01 PROCEDURES

- A) Upon request from the County, and in an expeditious and timely manner, Contractor shall submit the attached Purchase Order Requisition Form Attachment/Exhibit No. 2 to the Owner's Representative, to specifically identify the materials, supplies and equipment which Owner has elected to purchase directly. On the Purchase Order Requisition Form, the Contractor will provide the Owner the required quantities of material at the price established in the vendor's quote to the Contractor, less any sales tax associated with such price. All material terms negotiated by the Contractor with the vendor (i.e. pricing, delivery date, payment terms, warranties, retainage) shall be noted on the Purchase Order Requisition Form.
- B) Such Purchase Order Requisition Forms are to be submitted to Owner's Representative no less than 15 days prior to the need for ordering such Owner Direct Purchased Materials, in order to provide sufficient time for the County to review, approve and process the Purchase Order Requisition Form, or, if necessary, to seek more information from the Contractor, so as to assure that such Owner Purchased Materials are timely delivered to the Project site so as to avoid any delay to the Project.
- C) The County shall not be held liable for any loss or damage for delays caused by others, such as non-compliance with the provisions of this Article, including acts of nature, strikes, or other causes beyond the control or fault of the County. The Contractor agrees to make no claim for damages for delay of any kind in the performance of the DPO Program whether occasioned by any act or omission of the County or any of its representatives (whether it is an Excusable Delay or otherwise) and the Contractor agrees that any such claim shall be compensated solely by an extension of time to complete performance of the Work. In this regard, the Contractor alone hereby specifically assumes the risk of such delays, including without limitation: delays in processing or approving Purchase Orders, Sub-Contractor proposals or other related submittals to the DPO Program, or the failure to render determinations, approvals, replies, corrections of said Purchase Orders, in a timely manner. Contractor shall not receive monetary compensation for County delay arising from the DPO Program. Time extensions shall be authorized by the County in certain situations.
- D) No later than 15 days after receipt of the Purchase Order Requisition Form, the County shall prepare its Purchase Order for equipment, materials or supplies which the County chooses to purchase directly. Promptly upon receipt of each Purchase Order, Contractor shall verify the terms and conditions of the Purchase Order prior to its issuance to the supplier, materialman or vendor and in a manner to assure proper and timely delivery of items. After such verification by the Contractor, the County shall issue the Purchase Order to the supplier, materialman or vendor, as applicable. The Purchase Order shall require that the vendor, supplier or materialman provide the required shipping and handling insurance. The Purchase Order shall also require the delivery of the Owner Purchased Materials on the delivery date provided by the Contractor in the Purchase Order Requisition Form and shall indicate F.O.B. jobsite. The County's Purchase Orders shall contain or be accompanied by the County's exemption certificate and must include the County's name, address, and exemption number with issue and expiration date shown. The County shall issue to each supplier or vendor a Certificate of Entitlement on the Certificate of Entitlement Form attached hereto as Attachment/Exhibit No. 3 with each Purchase Order.
- E) Contractor shall be fully responsible for all matters relating to the receipt of materials in accordance with these Procedures, including, but not limited to, verifying correct quantities, verifying documentation of orders in a timely manner, coordinating purchases, providing and obtaining all warranties and guarantees in favor of and for the benefit of the County required by the Contract Documents, inspection and acceptance of the goods at the time of delivery, and ensuring that the Owner Purchased Materials conform to the Purchase Order and the Drawings and Specifications. At the time of, and subsequent to, the

402 311 2210

delivery of such materials, the County shall be liable for all loss or damage to equipment and materials purchased pursuant to the Purchase Order. Notwithstanding the transfer of Owner Purchased Materials by the County to Contractor's possession, the County shall retain title to any and all Owner Purchased Materials. Retaining such title by the County does not relieve the Contractor of the responsibility for oversight of the Owner Purchased Materials.

- F) The Contractor shall coordinate delivery schedules, sequence of delivery, loading orientation, storage of Owner Purchased Materials and other arrangements normally required by the Contractor for the particular materials furnished. The County shall assume all risk associated with any act or omission of the County, the County's Representative, or any employee of the County that, under the direction of the County, impairs or otherwise adversely affects any warranty or other contract right of the County pursuant to the Purchase Order provided that such adverse matters related to Owner Purchased Materials are not due to acts of nature, strikes or other causes beyond the control of the County or are the results, in whole or in part, of the actions of others. The Contractor shall provide all services required for the unloading, handling and storage of materials through installation. The Contractor shall provide adequate and secure storage to protect the Owner Purchased Materials from loss or damage from the time of delivery and throughout installation into the Project up to the time when the County accepts the Work. It shall be the Contractor's responsibility to provide all paperwork and evidence necessary and to file any claims promptly to recover loss or damage to Owner Purchased Materials. The Contractor shall compile all paperwork and file all claims resulting from Owner Purchased Materials lost, broken, vandalized, or stolen while under the control of the Contractor.
- G) The Contractor agrees to indemnify and hold harmless the County from any and all claims of whatever nature resulting from non-payment of goods to suppliers arising from the actions or directions of Contractor. Notwithstanding the foregoing, the County shall be responsible for payment of the invoice issued by the supplier, vendor or materialman pursuant to the procedures in Paragraph H below.
- H) As Owner Purchased Materials are delivered to the jobsite, the Contractor and the County's Representative, shall visually inspect all shipments from the suppliers, and approve the vendor's, supplier's or materialman's invoice, as applicable, for materials, supplies and/or equipment delivered. The Contractor shall assure that each delivery of Owner Purchased Materials is accompanied by documentation adequate to identify the Purchase Order against which the purchase is made. This documentation may consist of a delivery ticket and an invoice from the supplier conforming to the Purchase Order, together with such additional information as the County or Contractor may require. The Contractor shall verify in writing to the County's Representative that the materials, supplies, and/or equipment were received and agree to approve the invoice for payment. The invoice shall be thereupon furnished to the County's Representative for processing and payment in the manner as all other County invoices are processed. The County shall have the right to assign County personnel to verify and audit the accuracy of all Owner Purchased Materials' documents.
- I) The Contractor shall determine, prior to incorporation of the Owner Purchased Materials into the Work, if such materials are defective, and whether such materials are identical to the materials ordered and match the description on the bill of lading. If the Contractor discovers defective or nonconforming Owner Purchased Materials either at initial inspection or at any time thereafter, the Contractor shall not utilize such non-conforming or defective Owner Purchased Materials in the Project and shall instead shall promptly notify the vendor, materialman or supplier, as applicable, of the defective or non-conforming condition in order to pursue repair or replacement of those materials without any undue delay or interruption to the Project. Additionally the Contractor shall notify the County of such occurrence. If the Contractor fails to perform such inspection and otherwise incorporates defective or non-conforming Owner Purchased Materials into the Project, the conditions of which it either knew or should have known by performance of an inspection, Contractor shall be responsible for all damages to the County, as set

forth in the Contract resulting from Contractor's incorporation of such materials into the Project, including liquidated damages. In the event that materials furnished are found to be defective or nonconforming, the Contractor shall promptly take action to remedy the defect or nonconformance so as not to delay the work.

- J) All repairs, maintenance or damage repair class shall be forwarded to and managed by the Contractor for resolution with the appropriate vendor, supplier, or materialman, as applicable. Notification to the vendor, supplier or materialman shall include rescinding of any invoices by the vendor, supplier or materialman for the defective or non-conforming Owner Purchased Materials. Contractor shall immediately notify the County in the event invoices have already been approved for payment.
- K) The Contractor shall maintain records of all Owner Purchased Materials it receives at the job site as well as records of Owner Purchased Materials it incorporates into the Project from the stock of the Owner Purchased Materials. These records shall be current and readily available upon request by the County and shall be reported and reconciled monthly comparing:
- i. Owner Purchased Materials to be ordered pursuant to the Construction Schedule
 - ii. Owner Purchased Materials Ordered, Received, and Paid
 - iii. Owner Purchased Materials On Hand
 - iv. Owner Purchased Materials Incorporated into the Project
- L) In connection with each Purchase Order relating to Owner Purchased Materials used in connection with work performed under the Contract, a Direct Purchases Reconciliation Report will be issued by the Contractor within 15 days after the Purchase Order is issued and submitted to the County monthly. Each Direct Purchases Reconciliation Report shall reconcile all Purchase Orders issued in the previous month, for the full amount of purchases, plus the amount of sales tax that would have been applicable to the purchase against the Contract Price. Such amounts shall be deducted from the Contractor's monthly payment requisitions, with a corresponding credit to the County's payment obligations. Moreover, the cost for any Owner Purchased Materials ordered and not utilized in the Project shall be reconciled on a monthly basis, reported to the County, and credited against the Contract Price with a deduct Change Order. Upon completion of all purchases, a deduct Change Order against the Contract Price to account for all supplies, materials, and equipment directly purchased by the County, and the value of the taxes thereon, minus the percentage to be retained by the Contractor as specified in Section 1.01(B) herein, will be issued and executed by the Contractor and the County to close out the Program. The Contractor shall be required to reimburse the County within 30 days of notification of same for any overpayments the County may have made to the Contractor as a result of the direct purchases.
- M) The Contractor shall be responsible for obtaining and managing all warranties and guarantees in favor of and for the benefit of the County for all materials and products as required by the Contract Documents. All repairs, maintenance or damage repair calls shall be forwarded to the Contractor for resolution with the appropriate supplier or vendor.
- N) The County shall purchase and maintain builder's risk insurance pursuant to the requirements set forth in the Contract in an amount sufficient to cover the replacement cost of the Owner Purchased Materials. Said insurance purchased by the County shall be sufficient to protect against any loss of or damage to the Owner Purchased Materials from the moment the County gains title, which shall be at the time of delivery to the job site of the Owner Purchased Materials by the Contractor as specified in subsection E above. Such insurance shall cover the value of any Owner Direct Purchased Materials not yet incorporated into the Project from the time the Owner first takes title.

6/15/2012

- O) The County shall not be liable for any costs associated with interruption or delay in the Project or for any extra costs relating to the Project resulting from incorrect, incomplete or damaged material, delay in the delivery of Owner Purchased Materials to the extent such interruptions, delays or costs are due, in whole or in part, to acts of nature, strikes or other causes beyond the control of the County or the actions of others. The Contractor has the responsibility and accountability to resolve any and all performance issues with the vendors it selects to provide Owner Purchased Materials.
- P) Accurate and current invoices shall be submitted by the vendors, suppliers and materialmen when the correct material is received. Original invoices are to be sent to the County and to the Contractor with the County shown as the entity being invoiced. It is the policy of Miami-Dade County that payment for all purchases by the County shall be made in a timely manner and that interest payments be made on late payments. The County shall not be held liable for costs associated with any interest payments or any delay charges for late payments made as a result of instructions, directions or late approvals by the Contractor. On a weekly basis, the Contractor shall submit all vendor invoices on hand for Owner Purchased Materials delivered to the work site that are approved for payment. The approval by the Contractor to issue payment is demonstrated by a signature from the Contractor on the original vendor invoice signed adjacent to the words 'Approved for Payment' and shall be sent to the County no later than seven (7) days after receipt from vendor(s) of a properly completed and executed invoice. The Contractor is responsible for notifying and resolving non-performance and defects on non-conforming items with each vendor, supplier and materialman.
- Q) In order to arrange for prompt payment to the vendor, supplier or materialman, the Contractor shall provide to the County a list of Owner Purchased Materials that have been accepted and approved for payment in the monthly payment requests accompanying the invoice(s) submitted for payment. The invoice package shall include the summary as well as:
- i. Documentation, such as a delivery ticket, bill of lading, packing slip, listing the Purchase Order number under which such item(s) were purchased;
 - ii. The actual approved/signed invoice;
 - iii. A copy of the applicable Purchase Order;
 - iv. Signed authorization of acceptance of delivered items;
 - v. Partial or final releases of claim, as appropriate, which can only be conditioned on payment of the invoice submitted; and
 - vi. Such other documentation as required by the Contract in order to effect payment.

The County shall provide the Contractor a monthly report as to the amount, date, payee and check number/ACH confirmation number, as applicable, of all such direct payments to vendors, suppliers and materialmen. In addition, the County will promptly notify the Contractor of any instances when non-payment or less than full payment is made on an invoice, specifying all reasons for withholding payment (or partial payment) unless such request to withhold payment was initiated by Contractor. All requests to withhold payment by Contractor must be submitted in writing to the County.

- R) The County is responsible to make payments to vendors for the Owner Purchased Materials. If the County fails to make payments in accordance with this Article for any reason other than the fault or neglect of the vendor, supplier, materialman and/or Contractor, then the County will be liable for any increased costs or expenses caused by such failure. Claims, delays charges and interest for non-payment to vendors that arise from the actions or directions of Contractor including any actions that are not caused or under the control of the County shall be the responsibility of the Contractor.
- S) The Contractor shall be responsible for obtaining partial or final release of claims to be submitted, as applicable, when payment of invoices are requested. All releases of claim, shall be conditioned on

10-23-77

payment of the invoice submitted. The Contractor must ensure that all terms agreed upon with selected vendors are consistent with this Article. Vendor, supplier and materialman agreements with the Contractor shall be clear in stating that partial or final releases of claim not being provided along with invoices for payment shall render the invoices not payable and shall be considered the fault of others and not the fault of the County.

T) Salvage materials shall be the property of the County and stored or removed from the site by the Contractor at the County's discretion.

IN WITNESS HEREOF, the parties hereto have caused this Agreement to be executed by their appropriate officials as of the date first above written.

WHEN THE CONTRACTOR IS A CORPORATION

ATTEST: _____
Secretary: _____

Signature
Juan Diaz, GENERAL COUNSEL-SE/ASST. SECY
SUFFOLK CONSTRUCTION COMPANY, INC.

By: _____
Legal Name of Corporation

SUFFOLK CONSTRUCTION COMPANY
Legal Name of Corporation

[Signature]
Signature

(Corporate Seal)

ROLF B. KIRBY, PRESIDENT & CM-SE
Legal Name and Title

WHEN THE CONTRACTOR IS A PARTNERSHIP

ATTEST:
Witness: _____
Signature

Legal Name of Partnership

Witness: _____
Signature

Legal Name and Title

Date Signed

By: _____
Signature

(Seal)

Legal Name and Title

By: _____
Signature

**WHEN THE CONTRACTOR IS A SOLE PROPRIETORSHIP
OR OPERATES UNDER A TRADE NAME**

ATTEST:
Witness:

Signature

Legal Name of Firm

Witness:

Signature

Legal Name of Firm

Date Signed

By:

Signature

WHEN THE CONTRACTOR IS AN INDIVIDUAL

Witness:

Signature

Legal Name

Witness:

Signature

Signature

ACKNOWLEDGEMENT:

STATE OF _____) ss.:

COUNTY OF _____)

Before me personally appeared _____ to me well known and known to me to be the person described in and who executed the foregoing instrument, and acknowledged to and before me that _____ executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal, this _____ day of _____, 2009.

Signature of Notary

Serial Number

Print or Stamp name of Notary

Expiration Date

State of _____ at large

MIAMI-DADE COUNTY, FLORIDA

Approved as to Insurance Requirements:

Approved for Legal Sufficiency:

Risk Management Division

Assistant County Attorney

Date: _____

Date: _____

IN WITNESS WHEREOF the said MIAMI-DADE COUNTY, FLORIDA, has caused this Agreement to be executed in its name by the County Mayor or County Mayor's designee, attested by the Clerk of the Board of County Commissioners, and has caused the seal of the Board County Commissioners to be set hereto, as executed and attested by the undersigned this day and year first above written.

ATTEST:

FOR:
BOARD OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

HARVEY RUVIN
Clerk of the Court

CARLOS A. GIMENEZ
County Mayor

By: _____, Clerk of the Board

By:

Signature

Signature

Date: _____

Date: _____

- Distribution:
One Original to Clerk of the Board
One Original to User Department's Project File
One Original to Office of Capital Improvements
One Original to Department of Small Business Development
One Original to Contractor
One Original to Project Manager

DPO Program Tax Sowing Estimate
 Projection that DPO will start on August 31st 2012

Project: Miami-Dade County Children's Courthouse
 Location: 112 NW 3rd Street Miami, Florida, 33128
 Owner: Miami-Dade County

Date: 8/2/2012

Note: This is an estimate of potential items that may be incorporated into the Tax Sowing Program and estimated provision for the potential tax savings. This is a variable depending on the date of implementing the program in relation to schedule

Vendor	Scope	Value w/o Tax	Tax	Total	# of Pos	# of Invoices	Description of Items
DIV-02							
	Sites Furnishing	\$ 120,000.00	\$ 7,200.00	\$127,200.00			
	Landscape	\$ 35,000.00	\$ 2,100.00	\$37,100.00			
	Traffic Signs	\$ 35,000.00	\$ 2,100.00	\$37,100.00			
DIV-03							
	HJ Foundation	\$ -	\$ 0.00	\$ 0.00			Installation Complete
	Concrete Material	\$ -	\$ 0.00	\$ 0.00	1	Monthly for 12 Month	Concrete Materials
	Rebar	\$ -	\$ 0.00	\$ 0.00	1	Monthly for 12 Month	Super Structure Reinforcing Steel and Acc
	PTC STRAND	\$ -	\$ 0.00	\$ 0.00	1	Monthly for 12 Month	Post Tension Material
	Gates precast	\$ -	\$ 0.00	\$ 0.00	1		NOT APPLICABLE - MANUFACTURED PRODUCT
DIV-04							
	Masonry	\$ 100,000.00	\$ 2,400.00	\$102,400.00	1	Monthly for 12 Month	Post Tension Material
DIV-05							
	Misc Metals	\$ 50,000.00	\$ 3,000.00	\$53,000.00	1	Monthly for 12 Month	Post Tension Material
	American Structure	\$ 50,000.00	\$ 3,000.00	\$53,000.00	1	Monthly for 12 Month	Structural Steel
DIV-06							
	Dixie Plywood	\$ 44,680.96	\$ 2,680.86	\$47,361.82			3/4" plywood manuf./sc
	Dixie Plywood	\$ 22,464.00	\$ 1,347.84	\$23,811.84			3/4" mdf./manuf./sc
	Dooze Veneer	\$ 57,616.00	\$ 3,456.96	\$61,072.96			WD-1 DOOZE # FSC SYCAMORE QTD. FIGURED
	Keylor Corporation	\$ 27,440.00	\$ 1,646.40	\$29,086.40			KEYLAR BULLET RESISTANT PANEL (if approved)
DIV-07							
	Waterproofing	\$ 100,000.00	\$ 6,000.00	\$106,000.00			
	Roofing	\$ 250,000.00	\$ 15,000.00	\$265,000.00			
	Composite Metal Roofing	\$ 200,000.00	\$ 12,000.00	\$212,000.00			
	Fires Stopping	\$ 45,000.00	\$ 2,700.00	\$47,700.00			
DIV-08							
	Glazing	\$ -	\$ -	\$ -	TBD	TBD	Exterior Glazing
	RCA - Vitrizon	\$ -	\$ 0.00	\$ 0.00	TBD	TBD	Aluminum Extrusions
	Glazing	\$ -	\$ 21,743.54	\$21,743.54	TBD	TBD	Exterior Louvers
	RCA - AWW	\$ 150,000.00	\$ 9,000.00	\$159,000.00	1	Monthly	Doors and Hardware
	Next Door	\$ -	\$ 0.00	\$ 0.00	1	Monthly	
	RCA - Interior Glazing	\$ 40,000.00	\$ 2,400.00	\$42,400.00	1	Monthly	
	Skylights	\$ 70,000.00	\$ 4,200.00	\$74,200.00	1	Monthly	
	Overhead Colling Doors	\$ -	\$ -	\$ -			

HD Supply	\$	100,000.00	\$17,800.00	\$137,800.00	30	30	Fixtures, Cast Iron, Copper
Action Supply	\$	45,000.00	\$20,300.00	\$65,300.00	30	30	Insulation, Cast Iron, Copper
Lehman Supply	\$	60,000.00	\$8,400.00	\$68,400.00	15	15	Insulation, Cast Iron, Copper
Bond Supply	\$	25,000.00	\$9,500.00	\$34,500.00	10	10	Drains, Copper
Don Supply	\$	12,500.00	\$1,750.00	\$14,250.00	6	6	Copper
Specialized Pump	\$	10,000.00	\$1,400.00	\$11,400.00	1	1	Booster Pump
HVAC							
Jehnsen Controls	\$	-	\$	-	4	4	(25) AHUs, (2) DX, (485) VAV's, (1) RTU
Dalkin/Conroy	\$	34,572.77	\$ 3,982.49	\$38,555.26	1	2	(27) DX-Arith Split Systems
George A. Israel	\$	19,789.65	\$ 2,289.53	\$22,079.18	1	2	(4) Pumps + Hydronic Specialties
JASCKO Corp.	\$	-	\$ 5,823.23	\$ 5,823.23	1	2	(2) Plate Heat Exchanger
CMH Solutions	\$	56,160.00	\$ 6,355.45	\$62,515.45	1	2	VFD's + Starters
A&B PIPE & SUPPLY	\$	50,000.00	\$ 16,545.55	\$66,545.55	4	Monthly	Piping & Accessories
United Sheet Metal	\$	40,850.00	\$ 7,902.00	\$48,752.00	1	Monthly	Air Distribution and Linear Diffusers
United Sheet Metal	\$	70,000.00	\$ 8,400.00	\$78,400.00	1	Monthly	Louvers
United Sheet Metal	\$	91,650.00	\$ 10,998.00	\$102,648.00	1	Monthly	Dampers, Fire/Smoke Dampers, Fans
DWITE							
ELECTRICAL							
GENERATOR	\$	-	\$	-	1	2	
LIGHTING FIXTURES	\$	800,000.00	\$ 48,000.00	\$848,000.00	1	5	
F/A MATERIALS	\$	437,100.00	\$ 26,726.00	\$463,826.00	1	Monthly	
SWITCHGEAR	\$	-	\$	-	1	Monthly	
UPS	\$	348,872.00	\$ 8,932.32	\$357,804.32	1	Monthly	
CABLE TRAY	\$	-	\$	-	1	Monthly	
DWITE							
Div 17 Equipment	\$	4,000,000.00	\$ 240,000.00	\$4,240,000.00	15	15	Equipment, Computers, Cable, cameras
	\$	10,869,318.38	\$245,183.88	\$11,114,502.26			

ATTACHMENT 1

**REQUISITION FOR
PURCHASE ORDER**

Page 1

**DV/CM
Name
Address**

The DV/CM have reviewed the Contract specifications and the requested materials/product description within this proposed direct materials purchase, in order to realize a State of Florida Sales Tax Savings. We hereby acknowledge that the materials/products stated are in compliance with the Contract Documents.

Acknowledged By: _____ Date: _____
Name/Title: _____
Company Name: _____

The DV/CM and its Subcontractors shall insure that the directly purchased materials conform to the Specifications and Drawings, as applicable as described in Item _____

Subcontractor Information

Signature: _____ Date: _____
Printed Name: _____
Title: _____
Company Name: _____

Sub-subcontractor Information

Signature: _____ Date: _____
Printed Name: _____
Title: _____
Company Name: _____

Construction Managers Information

Signature: _____ Date: _____
Printed Name: _____
Title: _____
Company Name: _____

Project Manager

TERMS TO BE ADDED TO PURCHASE ORDER

1. Non-conforming material will be returned to the vendor at the vendor's risk and expense.
2. In the event the vendor defaults on the delivery date, the buyer may procure the goods from other sources and charge the vendor as liquidated damages any excess cost or damages occasioned thereby.
3. Non-conforming, defective or damaged goods must be immediately replaced by the date indicated by the buyer. Failure to remedy by the required date shall render the vendor in default and the buyer may procure the goods from other sources and charge the vendor as liquidated damages any excess cost or damages occasioned thereby.

For the price of (exclusive of sales tax but freight) material only	\$
Sales tax at a rate of 6.5% on first \$5,000, 6% on remainder	\$
Additional Cost, i.e. Bond, etc.	\$
Total of Material and Sales Tax is	\$

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 _____ (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number _____, affirms that the tangible personal property purchased pursuant to Purchase Order Number _____ from _____ (Vendor) on or after _____ (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # _____ with _____ (Name of Contractor) for the construction of _____.

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.:

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

_____ Signature of Authorized Representative	_____ Title
_____ Purchaser's Name (Print or Type)	_____ Date

Federal Employer Identification Number: _____

Telephone Number: _____

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.