

HB 815

2014

1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.; expanding a
4 sales and use tax exemption to include school lunches
5 served by colleges and universities; providing an
6 effective date.

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8 Be It Enacted by the Legislature of the State of Florida:

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10 Section 1. Paragraph (r) of subsection (7) of section
11 212.08, Florida Statutes, is amended, and paragraph (kkk) is
12 added to subsection (7) of that section to read:

13 212.08 Sales, rental, use, consumption, distribution, and
14 storage tax; specified exemptions.—The sale at retail, the
15 rental, the use, the consumption, the distribution, and the
16 storage to be used or consumed in this state of the following
17 are hereby specifically exempt from the tax imposed by this
18 chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
20 entity by this chapter do not inure to any transaction that is
21 otherwise taxable under this chapter when payment is made by a
22 representative or employee of the entity by any means,
23 including, but not limited to, cash, check, or credit card, even
24 when that representative or employee is subsequently reimbursed
25 by the entity. In addition, exemptions provided to any entity by
26 this subsection do not inure to any transaction that is

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb0815-00

HB 815

2014

27 otherwise taxable under this chapter unless the entity has
28 obtained a sales tax exemption certificate from the department
29 or the entity obtains or provides other documentation as
30 required by the department. Eligible purchases or leases made
31 with such a certificate must be in strict compliance with this
32 subsection and departmental rules, and any person who makes an
33 exempt purchase with a certificate that is not in strict
34 compliance with this subsection and the rules is liable for and
35 shall pay the tax. The department may adopt rules to administer
36 this subsection.

37 (r) School books ~~and school lunches~~.—This exemption
38 applies to school books used in regularly prescribed courses of
39 study, ~~and to school lunches served~~ in public, parochial, or
40 nonprofit schools operated for and attended by pupils of grades
41 K through 12. Yearbooks, magazines, newspapers, directories,
42 bulletins, and similar publications distributed by such
43 educational institutions to their students are also exempt.
44 School books ~~and food~~ sold ~~or served~~ at community colleges and
45 other institutions of higher learning are taxable.

46 (kkk) School lunches.—School lunches served in public,
47 parochial, or nonprofit schools, colleges, or universities are
48 exempt from the tax imposed by this chapter.

49 Section 2. This act shall take effect July 1, 2014.