

By the Committee on Community Affairs; and Senators Latvala and Diaz de la Portilla

578-02454-14

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1 A bill to be entitled
2 An act relating to tax exemptions; amending s. 212.08,
3 F.S.; exempting therapeutic veterinary diets
4 obtainable only from a licensed veterinarian from the
5 state tax on sales, use, and other transactions;
6 providing an 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. Paragraphs (i), (j), and (k) of subsection (2)
11 of section 212.08, Florida Statutes, are redesignated as
12 paragraphs (j), (k), and (l), respectively, and a new paragraph
13 (i) is added to that subsection, to read:

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

20 (2) EXEMPTIONS; MEDICAL.—

21 (i) Sales of therapeutic veterinary diets specifically
22 formulated to aid in the management of illness and disease of a
23 diagnosed health disorder in an animal and which are only
24 available from a licensed veterinarian are exempt from the tax
25 imposed under this chapter.

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