

1 A bill to be entitled

2 An act relating to tax exemption for personal hygiene
3 products; amending s. 212.08, F.S.; exempting from the
4 sales and use tax the sale of diapers and baby wipes;
5 defining the terms "diaper" and "baby wipe"; providing
6 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. Paragraph (ooo) is added to subsection (7) of
11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
13 storage tax; specified exemptions.—The sale at retail, the
14 rental, the use, the consumption, the distribution, and the
15 storage to be used or consumed in this state of the following
16 are hereby specifically exempt from the tax imposed by this
17 chapter.

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

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

36 (ooo) Personal hygiene products.—The sale of diapers and
37 baby wipes is exempt from the tax imposed by this chapter. As
38 used in this paragraph, the term:

39 1. "Diaper" means a product used to absorb or contain body
40 waste, including baby diapers and adult diapers and pads
41 designed and used for incontinence.

42 2. "Baby wipe" means a moistened, disposable, antiseptic
43 or hygienic tissue, paper, or cloth used for cleansing the skin
44 of babies and children.

45 Section 2. This act shall take effect January 1, 2019.