

By Senator Book

32-00132-18

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1 A bill to be entitled
 2 An act relating to a tax credit for baby changing
 3 tables in restaurants; amending s. 212.08, F.S.;
 4 defining the terms "baby changing table" and
 5 "restaurant"; authorizing a sales and use tax credit
 6 for restaurants purchasing and installing baby
 7 changing tables on their premises; specifying
 8 limitations on the credit; authorizing excess amounts
 9 of the credit to be taken on future submitted tax
 10 returns for a specified timeframe; providing an
 11 effective date.

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

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 15 Section 1. Paragraph (t) is added to subsection (5) of
 16 section 212.08, Florida Statutes, to read:

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

23 (5) EXEMPTIONS; ACCOUNT OF USE.—

24 (t) Restaurant tax credit for baby changing tables.—

25 1. As used in this paragraph, the term:

26 a. "Baby changing table" means a table or other device used
 27 to change a child's diaper or clothes.

28 b. "Restaurant" means an establishment where food is
 29 prepared and sold for immediate consumption on the premises.

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30 2. A restaurant that purchases and installs a baby changing
31 table on its premises is allowed a credit against the tax
32 remitted under this chapter. The credit is equal to the actual
33 cost of the baby changing table, not including the cost of
34 installation, or \$300, whichever is less. A restaurant may
35 receive credits for no more than two baby changing tables.

36 3. If a credit under this paragraph is greater than the tax
37 remittance obligation on a single tax return, excess amounts may
38 be taken as a credit on any tax return submitted within 12
39 calendar months after the calendar month the credit was
40 initially taken.

41 Section 2. This act shall take effect July 1, 2018.