

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
27 used 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.

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

36 3. To the extent that the amount of the tax credit exceeds
37 the amount due on a single return, the balance of the credit may
38 be carried forward to the first succeeding taxable year
39 thereafter.

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