

By Senator Silver

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A bill to be entitled  
An act relating to the tax on sales, use, and  
other transactions; amending s. 212.08, F.S.;  
providing an exemption from the tax for the  
governing board of any public pension plan;  
providing an effective date.

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

Section 1. Subsection (6) of section 212.08, Florida  
Statutes, is amended to read:

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

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS; PUBLIC PENSION  
PLANS.--There are also exempt from the tax imposed by this  
chapter sales made to the United States Government, a state,  
or any county, municipality, or political subdivision of a  
state, or a governing board of any public pension plan for  
government employees when payment is made directly to the  
dealer by the governmental entity. This exemption shall not  
inure to any transaction otherwise taxable under this chapter  
when payment is made by a government employee by any means,  
including, but not limited to, cash, check, or credit card  
when that employee is subsequently reimbursed by the  
governmental entity. This exemption does not include sales of  
tangible personal property made to contractors employed either  
directly or as agents of any such government or political

1 subdivision thereof when such tangible personal property goes  
2 into or becomes a part of public works owned by such  
3 government or political subdivision thereof. This exemption  
4 does not include sales, rental, use, consumption, or storage  
5 for use in any political subdivision or municipality in this  
6 state of machines and equipment and parts and accessories  
7 therefor used in the generation, transmission, or distribution  
8 of electrical energy by systems owned and operated by a  
9 political subdivision in this state for transmission or  
10 distribution expansion. Likewise exempt are charges for  
11 services rendered by radio and television stations, including  
12 line charges, talent fees, or license fees and charges for  
13 films, videotapes, and transcriptions used in producing radio  
14 or television broadcasts. The exemption provided in this  
15 subsection does not include sales, rental, use, consumption,  
16 or storage for use in any political subdivision or  
17 municipality in this state of machines and equipment and parts  
18 and accessories therefor used in providing two-way  
19 telecommunications services to the public for hire by the use  
20 of a telecommunications facility, as defined in s. 364.02(13),  
21 and for which a certificate is required under chapter 364,  
22 which facility is owned and operated by any county,  
23 municipality, or other political subdivision of the state.  
24 Any immunity of any political subdivision of the state or  
25 other entity of local government from taxation of the property  
26 used to provide telecommunication services that is taxed as a  
27 result of this section is hereby waived. However, the  
28 exemption provided in this subsection includes transactions  
29 taxable under this part which are for use by the operator of a  
30 public-use airport, as defined in s. 332.004 ~~s. 322.004~~, in  
31 providing such telecommunications services for the airport or

1 its tenants, concessionaires, or licensees, or which are for  
2 use by a public hospital for the provision of such  
3 telecommunications services.

4 Section 2. This act shall take effect July 1, 1998.

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7 SENATE SUMMARY

8 Provides an exemption from the sales tax for the  
9 governing board of any public pension plan for government  
10 employees.

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