

By Senator Diaz-Balart

37-427-98

See HB

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.06, F.S.;
4 providing an exemption for tangible personal
5 property donated by a dealer to a nonprofit
6 organization that holds a current certificate
7 of exemption; providing that taxes imposed by
8 ch. 212, F.S., before the effective date of the
9 act and not actually collected on transactions
10 qualified for such exemption are not due from
11 any person; providing an 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. Subsection (13) is added to section 212.06,
16 Florida Statutes, to read:

17 212.06 Sales, storage, use tax; collectible from
18 dealers; "dealer" defined; dealers to collect from purchasers;
19 legislative intent as to scope of tax.--

20 (13) The tax imposed by this chapter does not apply to
21 items of tangible personal property donated by a registered
22 dealer to a nonprofit organization or institution that holds a
23 current consumer certificate of exemption issued by the
24 department under this chapter.

25 Section 2. Taxes imposed by chapter 212, Florida
26 Statutes, before the effective date of this act, and not
27 actually collected on transactions exempt under section
28 212.06(13), Florida Statutes, as created by this act, are not
29 due from any person with respect to those transactions.

30 Section 3. This act shall take effect upon becoming a
31 law.

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LEGISLATIVE SUMMARY

Provides a sales tax exemption for tangible personal property donated by a dealer to a nonprofit organization that holds a current certificate of exemption. Provides that taxes imposed by ch. 212, F.S., before the effective date of the act and not actually collected on transactions qualified for such exemption are not due from any person.