

By Senator Ostalkiewicz

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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 certain
nonprofit organizations; providing an effective
date.

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

Section 1. Paragraph (qq) is added to subsection (7)
of section 212.08, Florida Statutes, 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.

(7) MISCELLANEOUS EXEMPTIONS.--

(qq) Any nonprofit organization exempt from federal
income tax liability under s. 501 of the United States
Internal Revenue Code is exempt from the tax imposed by this
part.

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

SENATE SUMMARY

Provides an exemption from the tax on sales, use, and
other transactions for any nonprofit organization exempt
from federal income tax under s. 501 of the Internal
Revenue Code.