

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 for a portion of the
purchase price of a new or used car or light
truck; providing an effective date.

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

Section 1. Subsection (17) is added to 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.

(17) PARTIAL EXEMPTION; AUTOMOBILES, LIGHT
TRUCKS.--There is exempt from the tax imposed by this chapter
the first \$1,000 of the purchase price of a new or used
automobile or light truck.

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 the first \$1,000 of the purchase
price of a new or used car or light truck.