

By Representatives Brown, Ogles, Arnall, Barreiro, Tobin
and Greene

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 no tax 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 shall be 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 donated items of tangible personal property when a registered
22 dealer donates the items to a nonprofit organization or
23 institution that holds a current consumer certificate of
24 exemption issued by the department under this chapter.

25 Section 2. No tax imposed by chapter 212, Florida
26 Statutes, before the effective date of this act, and not
27 actually collected on transactions exempt under s. 212.06(13),
28 Florida Statutes, as created by this act, shall be due from
29 any person with respect to such transactions.

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

521-150-97

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HOUSE 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 no tax imposed by ch. 212, F.S., before the effective date of the act and not actually collected on transactions qualified for such exemption shall be due from any person.