

By Senator Bronson

18-1100-99

See HB

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A bill to be entitled
An act relating to tax on sales, use, and other
transactions; amending s. 212.08, F.S.;
providing an exemption for molds used to
produce tangible personal property; providing
an effective date.

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

Section 1. Paragraph (zz) is added to subsection (7)
of section 212.08, Florida Statutes, 1998 Supplement, 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.--

(zz) Molds used in the production of tangible personal
property.--Molds produced and used in this state for the
purpose of producing tangible personal property are exempt
from the tax imposed by this chapter. As used in this
paragraph, "molds" means hollow forms or matrixes of ferrous
or nonferrous metal or similar nonpermeable material that are
designed and created for the purpose of giving a particular
shape to something in a molten or plastic state.

Exemptions provided to any entity by this subsection shall not
inure to any transaction otherwise taxable under this chapter
when payment is made by a representative or employee of such
entity by any means, including, but not limited to, cash,

1 check, or credit card even when that representative or
2 employee is subsequently reimbursed by such entity.

3 Section 2. This act shall take effect July 1, 1999.

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HOUSE SUMMARY

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Provides a sales tax exemption for molds produced and
used in this state to produce tangible personal property.

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