13-320-99

1 A bill to be entitled 2 An act relating to library cooperatives; 3 amending s. 257.41, F.S.; requiring the 4 Division of Library and Information Services of 5 the Department of State to issue certificates 6 to certain library cooperatives; amending s. 7 212.08, F.S.; providing an exemption from the tax on sales, use, and other transactions for 8 9 library cooperatives certified under s. 257.41, F.S.; providing for retroactive application of 10 the tax exemption; providing an effective date. 11 12 Be It Enacted by the Legislature of the State of Florida: 13 14 15 Section 1. Subsection (2) of section 257.41, Florida Statutes, is amended to read: 16 17 257.41 Library cooperatives; organization; receipt of 18 state moneys. --19 (2) The Division of Library and Information Services 20 of the Department of State shall establish operating standards 21 and rules under which a library cooperative is eligible to 22 receive state moneys. The Division of Library and Information Services of the Department of State shall issue a certificate 23 to each library cooperative that meets the standards and rules 24 25 established under this subsection. Section 2. Paragraph (zz) is added to subsection (7) 26 27 of section 212.08, Florida Statutes, 1998 Supplement, to read: 28 212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions. -- The sale at retail, 29 30 the rental, the use, the consumption, the distribution, and 31 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) Library cooperatives--Library cooperatives certified under s. 257.41(2) are exempt from the tax imposed by this chapter. Section 3. The exemption from the tax on sales, use, and other transactions which is granted to certified library cooperatives in section 2 of this act applies retroactively to July 1, 1997. Section 4. This act shall take effect upon becoming a law. SENATE SUMMARY Requires the Division of Library and Information Services of the Department of State to issue a certificate to each library cooperative that meets the standards and rules established by the division under s. 257.41(2), F.S. Provides an exemption from the tax on sales, use, and other transactions, retroactive to July 1, 1997, for certified library cooperatives.