

By Senator Gutman

34-917-99

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing an exemption for the sale, rental, or
5 lease, and for the cost of repair and
6 replacement parts for, certain commercial
7 vehicles that are operated actively and
8 exclusively for the carriage of interstate
9 freight; providing an effective date.

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

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13 Section 1. Paragraph (m) is added to subsection (5) of
14 section 212.08, Florida Statutes, 1998 Supplement, to read:15 212.08 Sales, rental, use, consumption, distribution,
16 and storage tax; specified exemptions.--The sale at retail,
17 the rental, the use, the consumption, the distribution, and
18 the storage to be used or consumed in this state of the
19 following are hereby specifically exempt from the tax imposed
20 by this chapter.

21 (5) EXEMPTIONS; ACCOUNT OF USE.--

22 (m) Commercial vehicles that carry only interstate
23 freight.--There is exempt from the tax imposed by this chapter
24 the sale, rental, or lease of, and the cost of repair and
25 replacement parts for, a commercial truck, truck-tractor,
26 tractor, semitrailer, or vehicle used in combination
27 therewith, which is registered in this state, has a gross
28 vehicle weight rating in excess of 26,000 pounds, and is
29 operated actively and exclusively for the carriage of
30 interstate freight under a certificate or permit issued by the

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1 Interstate Commerce Commission or under the International
2 Registration Plan.

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

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SENATE SUMMARY

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Provides an exemption from the tax on sales, use, and other transactions for the sale, rental, or lease of, and for the cost of repair and replacement parts for, certain commercial vehicles that are used exclusively for carrying interstate freight.