

By Senator Campbell

33-588A-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 any sale or lease to  
 5           an organization that is exempt from federal  
 6           income tax and that has as its primary function  
 7           raising funds for organizations that hold or  
 8           qualify to hold a consumer's certificate of  
 9           exemption issued by this state; providing for  
 10          retroactive application; providing an effective  
 11          date.

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

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 15           Section 1. Paragraph (zz) is added to subsection (7)  
 16 of section 212.08, Florida Statutes, 1998 Supplement, to read:  
 17           212.08 Sales, rental, use, consumption, distribution,  
 18 and storage tax; specified exemptions.--The sale at retail,  
 19 the rental, the use, the consumption, the distribution, and  
 20 the storage to be used or consumed in this state of the  
 21 following are hereby specifically exempt from the tax imposed  
 22 by this chapter.

23           (7) MISCELLANEOUS EXEMPTIONS.--  
 24           (zz) Nonprofit fundraisers.--Also exempt from the tax  
 25 imposed by this chapter is any sale or lease to an  
 26 organization that holds an exemption from federal income tax  
 27 under s. 501(c)(3) of the Internal Revenue Code of 1986, as  
 28 amended, if the sole or primary function of the organization  
 29 is to raise funds for any other organization that currently  
 30 holds a consumer's certificate of exemption issued in this  
 31 state or that would qualify for such a consumer's certificate

1 of exemption if it applied for one. If an organization applied  
2 for a consumer's certificate of exemption on or after January  
3 1, 1995, and the organization qualifies for this exemption,  
4 the exemption provided by this paragraph shall be retroactive  
5 to the date of the application.

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7 Exemptions provided to any entity by this subsection shall not  
8 inure to any transaction otherwise taxable under this chapter  
9 when payment is made by a representative or employee of such  
10 entity by any means, including, but not limited to, cash,  
11 check, or credit card even when that representative or  
12 employee is subsequently reimbursed by such entity.

13 Section 2. This act shall take effect upon becoming a  
14 law.

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17 SENATE SUMMARY

18 Provides an exemption from the tax on sales, use, and  
19 other transactions for any sale or lease to an  
20 organization that is exempt from federal income tax and  
21 that has as its sole or primary function raising funds  
22 for other organizations that hold or qualify to hold a  
23 consumer's certificate of exemption issued by this state.  
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