

By Representative Wallace

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 providing an exemption for molds used to
5 produce products made of plastic polymers;
6 providing an effective date.

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

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

12 212.08 Sales, rental, use, consumption, distribution,
13 and storage tax; specified exemptions.--The sale at retail,
14 the rental, the use, the consumption, the distribution, and
15 the storage to be used or consumed in this state of the
16 following are hereby specifically exempt from the tax imposed
17 by this chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (zz) Molds used in the production of products made of
20 plastic polymers.--Molds sold, produced, or used in this state
21 for the production of products from plastic polymers by
22 entities whose primary business is the production of products
23 from plastic polymers are exempt from the tax imposed by this
24 chapter. As used in this paragraph, "molds" means hollow forms
25 or matrixes of ferrous or nonferrous metal or similar
26 nonpermeable material that are designed and created for the
27 purpose of producing products made of plastic polymers.

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29 Exemptions provided to any entity by this subsection shall not
30 inure to any transaction otherwise taxable under this chapter
31 when payment is made by a representative or employee of such

1 entity by any means, including, but not limited to, cash,
2 check, or credit card even when that representative or
3 employee is subsequently reimbursed by such entity.

4 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 sold, produced,
or used in this state to produce products made of plastic
polymers.

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