

By Representative Cosgrove

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 equipment and
5 materials purchased by the Florida National
6 Parks and Monuments Association under certain
7 conditions; providing an effective date.

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

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

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

19 (7) MISCELLANEOUS EXEMPTIONS.--

20 (zz) Florida National Parks and Monuments
21 Association.--Equipment and materials purchased by the Florida
22 National Parks and Monuments Association for its own use or
23 purchased by the association and given free of charge to the
24 National Park Service are exempt from the tax imposed by this
25 chapter. This exemption is allowed only if the association is
26 designated a National Park Service Cooperating Association by
27 the United States Department of the Interior and holds a
28 current exemption from federal corporate income tax pursuant
29 to s. 501(c)(3) of the Internal Revenue Code.

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1 Exemptions provided to any entity by this subsection shall not
2 inure to any transaction otherwise taxable under this chapter
3 when payment is made by a representative or employee of such
4 entity by any means, including, but not limited to, cash,
5 check, or credit card even when that representative or
6 employee is subsequently reimbursed by such entity.

7 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 equipment and materials purchased by the Florida National Parks and Monuments Association for its own use or to be given to the National Park Service if the association meets specified requirements.