

By Senator Grant

13-478-99

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A bill to be entitled  
An act relating to the tax on sales, use, and  
other transactions; amending s. 212.08, F.S.;  
providing an exemption for sales or leases to  
organizations that hold federal tax exemptions  
under s. 501(c)(3) of the Internal Revenue  
Code; providing an effective date.

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

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

212.08 Sales, rental, use, consumption, distribution,  
and storage tax; specified exemptions.--The sale at retail,  
the rental, the use, the consumption, the distribution, and  
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) Internal Revenue Code s. 501(c)(3)  
organizations.--Also exempt from the tax imposed by this  
chapter are sales or leases to an organization that holds a  
current exemption from federal income tax under s. 501(c)(3)  
of the Internal Revenue Code of 1986, as amended.

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

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

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SENATE SUMMARY

Provides an exemption from the tax on sales, use, and other transactions for sales or leases to organizations that hold federal tax exemptions under s. 501(c)(3) of the Internal Revenue Code.