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An act relating to tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for film, photographic paper, dyes used for embossing and engraving, artwork, and other printing supplies used by specified businesses; 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) Film and other printing supplies.--Also exempt are the following materials purchased, produced, or created by businesses classified under SIC Industry Numbers 275, 276, 277, 278, or 279 for use in producing graphic matter for sale: film, photographic paper, dyes used for embossing and engraving, artwork, typography, lithographic plates, and negatives. As used in this paragraph, "SIC" means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President.

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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