

By Representative Wiles

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 sales or leases to  
5           nonprofit organizations the sole or primary  
6           function of which is to raise funds for  
7           organizations currently holding a consumer's  
8           certificate of exemption issued by the  
9           Department of Revenue; providing an effective  
10          date.

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

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

22           (7) MISCELLANEOUS EXEMPTIONS.--

23           (zz) Nonprofit organizations raising funds for  
24 organizations holding consumer's certificate of exemption.--

25           1. Sales or leases to organizations which hold current  
26 exemptions from federal income tax pursuant to s. 501(c)(3) of  
27 the Internal Revenue Code, as amended, the sole or primary  
28 function of which is to raise funds for another organization  
29 or organizations currently holding a consumer's certificate of  
30 exemption issued by the department are exempt from the tax  
31 imposed by this chapter.

1           2. The provisions of this paragraph are remedial in  
2 nature.

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

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

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HOUSE SUMMARY

Exempts sales or leases to nonprofit organizations the  
sole or primary function of which is to raise funds for  
another organization or organizations currently holding a  
consumer's certificate of exemption issued by the  
Department of Revenue from sales tax.