

By Representative Prieguez

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 the sale, rental, or
 5 lease of certain commercial trucks, truck
 6 tractors, tractors, semitrailers, and vehicles
 7 used in combination therewith, and for labor
 8 charges for, and parts and equipment used in,
 9 the repair of such vehicles; providing an
 10 effective 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) Commercial trucks, semitrailers, etc.--The sale,
 24 rental, or lease of commercial trucks, truck tractors,
 25 tractors, semitrailers, and vehicles used in combination
 26 therewith, which are registered in Florida, which have a gross
 27 vehicle weight rating in excess of 26,000 pounds, and which
 28 are operated actively and exclusively for the carriage of
 29 interstate freight pursuant to a certificate or permit issued
 30 by the Interstate Commerce Commission or are registered and
 31 operated under the International Registration Plan are exempt

1 from the tax imposed by this chapter. In addition, all labor
2 charges for the repair of such vehicles, and replacement parts
3 and equipment used in the repair or maintenance of such
4 vehicles, are exempt from the tax imposed by this chapter.

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

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

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15 HOUSE SUMMARY

16 Provides a sales tax exemption for the sale, rental, or
17 lease of certain commercial trucks, truck tractors,
18 tractors, semitrailers, and vehicles used in combination
19 therewith, and for labor charges for, and parts and
20 equipment used in, the repair of such vehicles.