

By the Committee on Fiscal Resource and Senators Bronson, Forman, Latvala, Meek and Scott

314-2153-99

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 film, photographic
5 paper, dyes used for embossing and engraving,
6 artwork, and other printing supplies used by
7 specified businesses; providing a definition
8 for the term "SIC"; providing an effective
9 date.

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

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

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

21 (7) MISCELLANEOUS EXEMPTIONS.--

22 (zz) Film and other printing supplies.--Also exempt
23 are the following materials purchased, produced, or created by
24 businesses classified under SIC Industry Numbers 275, 276,
25 277, 278, or 279 for use in producing graphic matter for sale:
26 film, photographic paper, dyes used for embossing and
27 engraving, artwork, typography, lithographic plates, and
28 negatives. As used in this paragraph, the term "SIC" means
29 those classifications contained in the Standard Industrial
30 Classification Manual, 1987, as published by the Office of
31 Management and Budget, Executive Office of the President.

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

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

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10 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
11 COMMITTEE SUBSTITUTE FOR
12 SB 952

13 The committee substitute clarifies that the exemption for
14 materials include materials "purchased, produced, or created
by" qualified businesses.

15 The committee substitute also provides a definition for "SIC".
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