

By Senator Childers

1-962-00

See HB 317

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A bill to be entitled
An act relating to tax on sales, use, and other
transactions; amending s. 212.08, F.S.;
providing an exemption for feeds for racing
greyhounds; providing an effective date.

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

Section 1. Paragraph (d) of subsection (7) of section
212.08, Florida Statutes, is amended 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.--

(d) Feeds.--Feeds for poultry, ostriches, and
livestock, including racehorses, racing greyhounds, and dairy
cows, are exempt.

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.

Section 2. This act shall take effect July 1, 2000.

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HOUSE SUMMARY

Provides a sales tax exemption for feeds for racing greyhounds.