

By Senator Klein

28-162-00

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.08, F.S.;
providing an exemption for certain nonprofit
organizations that provide crime-prevention
services, drunk-driving-prevention services, or
juvenile-delinquency-prevention services;
providing an effective date.

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

Section 1. Paragraph (ggg) is added to subsection (7)
of section 212.08, Florida Statutes, 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.--

(ggg) Also exempt are sales or leases to any nonprofit
organization that provides crime-prevention services,
drunk-driving-prevention services, or
juvenile-delinquency-prevention services that benefit society
as a whole if the organization holds a current exemption from
federal income tax under s. 501(c)(3) of the Internal Revenue
Code and the organization has as its sole or primary purpose
the provision of services that contribute to the prevention of
hardships caused by crime, drunken driving, or juvenile
delinquency.

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, 2000.

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SENATE SUMMARY

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Provides an exemption from the tax on sales, use, and
12 other transactions for certain nonprofit organizations
13 that provide crime-prevention services,
drunk-driving-prevention services, or
juvenile-delinquency-prevention services.

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