

By Senator King

8-865A-00

See HB 621

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.05, F.S.;
4 requiring manufacturers to pay a tax at a
5 specified rate on the cost of materials that
6 become a component part of each manufactured
7 home; specifying when the tax must be paid;
8 defining the term "manufacturer"; providing
9 that subsequent sales of manufactured homes are
10 exempt from the tax imposed by ch. 212, F.S.;
11 providing an effective date.

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

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15 Section 1. Paragraph (o) is added to subsection (1) of
16 section 212.05, Florida Statutes, to read:

17 212.05 Sales, storage, use tax.--It is hereby declared
18 to be the legislative intent that every person is exercising a
19 taxable privilege who engages in the business of selling
20 tangible personal property at retail in this state, including
21 the business of making mail order sales, or who rents or
22 furnishes any of the things or services taxable under this
23 chapter, or who stores for use or consumption in this state
24 any item or article of tangible personal property as defined
25 herein and who leases or rents such property within the state.

26 (1) For the exercise of such privilege, a tax is
27 levied on each taxable transaction or incident, which tax is
28 due and payable as follows:

29 (o) At the rate of 6 percent on the cost of materials
30 that become a component part of each manufactured home, as
31 defined by s. 320.01. The tax shall be paid by the

1 manufacturer at the time the manufactured home is transferred
2 out of inventory and either used or sold by the manufacturer.
3 As used in this paragraph, the term "manufacturer" means a
4 person who produces or manufactures a manufactured home, as
5 defined by s. 320.01, for sale in this state. Subsequent
6 sales of manufactured homes are exempt from the tax imposed by
7 this chapter.

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

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11 SENATE SUMMARY

12 Requires manufacturers to pay a tax at the rate of 6
13 percent on the cost of materials that become a component
14 part of a manufactured home, as defined in s. 320.01,
15 F.S. Specifies when the tax must be paid. Defines the
16 term "manufacturer." Provides that subsequent sales of
17 manufactured homes are exempt from the tax imposed under
18 ch. 212, F.S.

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