

By the Committee on Fiscal Resource and Senator Sebesta

314-2078-00

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A bill to be entitled  
An act relating to tax on sales, use, and other transactions; amending s. 212.06, F.S.; providing that printers are not responsible for collecting said tax on printed materials under certain circumstances; providing for rules; providing an effective date.

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

Section 1. Subsection (3) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.--

(3)(a) Except as provided in paragraph (b), every dealer making sales, whether within or outside the state, of tangible personal property for distribution, storage, or use or other consumption, in this state, shall, at the time of making sales, collect the tax imposed by this chapter from the purchaser.

(b) A purchaser of printed materials shall have sole responsibility for the taxes imposed by this chapter on those materials when the printer of the materials delivers them to the United States Postal Service for mailing to persons other than the purchaser located within and outside this state. Printers of materials delivered by mail to persons, other than the purchaser, located within and outside this state shall have no obligation or responsibility for the payment or collection of any taxes imposed under this chapter on those materials. However, printers are obligated to collect the

1 taxes imposed by this chapter on printed materials when all,  
2 or substantially all, of the materials will be mailed to  
3 persons located within this state. For purposes of the  
4 printer's tax collection obligation, there is a rebuttable  
5 presumption that all materials printed at a facility are  
6 mailed to persons located within the same state as that in  
7 which the facility is located. A certificate provided by the  
8 purchaser to the printer concerning the delivery of the  
9 printed materials for that purchase or all purchases shall be  
10 sufficient for purposes of rebutting the presumption created  
11 in this paragraph.

12           Section 2. The Department of Revenue is authorized to  
13 adopt rules and prescribe forms to implement the provisions of  
14 this act.

15           Section 3. This act shall take effect July 1, 2000.

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17                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
18                           COMMITTEE SUBSTITUTE FOR  
19                           SB 1382

20 The Committee Substitutes makes the following changes to SB  
21 1382:

22 1) Clarifies that the purchaser of printed materials shall  
23 have sole responsibility for the taxes imposed by chapter 212,  
24 F.S., on those materials when the printer of the materials  
delivers them to the United States Postal Service for mailing  
to persons other than the purchaser, located within and  
outside Florida.

25 2) States that a certificate provided by the purchaser to the  
26 printer concerning the delivery of the printed materials for  
27 that purchase or all purchases shall be sufficient for  
28 purposes of rebutting the presumption created in the bill.

29 3) Authorizes the DOR to adopt rules and forms to implement  
30 the provisions of the bill.  
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