

By Senator Mitchell

4-1312-00

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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.; exempting certain nonprofit water systems from the tax; providing an effective date.

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

Section 1. Paragraph (aaa) 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.--

(aaa) Nonprofit water systems.--Sales or leases to a not-for-profit corporation which holds a current exemption from federal income tax under s. 501(c)(4) or (12)~~s. 501(c)(12)~~ of the Internal Revenue Code, as amended, are exempt from the tax imposed by this chapter if the sole or primary function of the corporation is to construct, maintain, or operate a water system in this state.

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.

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

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SENATE SUMMARY

Exempts sales or leases to certain nonprofit water systems from the tax on sale, use, and other transactions.