

By Senator Latvala

19-888-00

See HB

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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 sales or leases to
the Florida Fire and Emergency Services
Foundation; 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) Florida Fire and Emergency Services
Foundation.--Sales or leases to the Florida Fire and Emergency
Services Foundation are exempt from the tax imposed by this
chapter.

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 sales or leases to the Florida Fire and Emergency Services Foundation.