

By Representative Albright

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 providing an exemption for test kits used to
5 establish whether or not the condition of
6 pregnancy exists in human beings; providing an
7 effective date.

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

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11 Section 1. Paragraph (a) of subsection (2) of section
12 212.08, Florida Statutes, is amended to read:

13 212.08 Sales, rental, use, consumption, distribution,
14 and storage tax; specified exemptions.--The sale at retail,
15 the rental, the use, the consumption, the distribution, and
16 the storage to be used or consumed in this state of the
17 following are hereby specifically exempt from the tax imposed
18 by this chapter.

19 (2) EXEMPTIONS; MEDICAL.--

20 (a) There shall be exempt from the tax imposed by this
21 chapter any medical products and supplies or medicine
22 dispensed according to an individual prescription or
23 prescriptions written by a prescriber authorized by law to
24 prescribe medicinal drugs; hypodermic needles; hypodermic
25 syringes; chemical compounds and test kits used for the
26 diagnosis or treatment of human disease, illness, or injury;
27 test kits used to establish whether or not the condition of
28 pregnancy exists in human beings, also known as home pregnancy
29 tests;and common household remedies recommended and generally
30 sold for internal or external use in the cure, mitigation,
31 treatment, or prevention of illness or disease in human

1 beings, but not including cosmetics or toilet articles,
2 notwithstanding the presence of medicinal ingredients therein,
3 according to a list prescribed and approved by the Department
4 of Health, which list shall be certified to the Department of
5 Revenue from time to time and included in the rules
6 promulgated by the Department of Revenue. There shall also be
7 exempt from the tax imposed by this chapter artificial eyes
8 and limbs; orthopedic shoes; prescription eyeglasses and items
9 incidental thereto or which become a part thereof; dentures;
10 hearing aids; crutches; prosthetic and orthopedic appliances;
11 and funerals. In addition, any items intended for one-time
12 use which transfer essential optical characteristics to
13 contact lenses shall be exempt from the tax imposed by this
14 chapter; however, this exemption shall apply only after
15 \$100,000 of the tax imposed by this chapter on such items has
16 been paid in any calendar year by a taxpayer who claims the
17 exemption in such year. Funeral directors shall pay tax on all
18 tangible personal property used by them in their business.

19 Section 2. This act shall take effect January 1, 2001.

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22 HOUSE SUMMARY

23 Provides a sales tax exemption for test kits used to
24 establish whether or not the condition of pregnancy
25 exists in human beings, also known as home pregnancy
26 tests.
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