

By Representative Waters

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 child restraint  
5           systems for use in motor vehicles; providing an  
6           effective date.

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

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10           Section 1. Paragraph (ggg) is added to subsection (7)  
11   of section 212.08, Florida Statutes, to read:

12           212.08 Sales, rental, use, consumption, distribution,  
13   and storage tax; specified exemptions.--The sale at retail,  
14   the rental, the use, the consumption, the distribution, and  
15   the storage to be used or consumed in this state of the  
16   following are hereby specifically exempt from the tax imposed  
17   by this chapter.

18           (7) MISCELLANEOUS EXEMPTIONS.--

19           (ggg) Child restraint systems.--Child restraint  
20   systems that comply with the requirements of 49 C.F.R. s.  
21   571.213 (1998) and that are for use in motor vehicles are  
22   exempt from the tax imposed by this chapter.

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24   Exemptions provided to any entity by this subsection shall not  
25   inure to any transaction otherwise taxable under this chapter  
26   when payment is made by a representative or employee of such  
27   entity by any means, including, but not limited to, cash,  
28   check, or credit card even when that representative or  
29   employee is subsequently reimbursed by such entity.

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

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HOUSE SUMMARY

Provides a sales tax exemption for child restraint systems used in motor vehicles.