

By the Committee on Finance & Taxation and Representatives
Waters, Farkas, R. Diaz de la Portilla, Argenio and Bilirakis

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
 6 for repeal; providing an 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, or any successor provision of the Code of Federal
22 Regulations, and that are for use in motor vehicles are exempt
23 from the tax imposed by this chapter. This exemption applies
24 to tether anchorages, tether straps, tether hooks, and similar
25 accessory items required to install such systems, regardless
26 of whether such items are purchased separately or as part of a
27 qualified child restraint system.

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29 Exemptions provided to any entity by this subsection shall not
30 inure to any transaction otherwise taxable under this chapter
31 when payment is made by a representative or employee of such

1 entity by any means, including, but not limited to, cash,
2 check, or credit card even when that representative or
3 employee is subsequently reimbursed by such entity.

4 Section 2. Paragraph (ggg) of subsection (7) of
5 section 212.08, Florida Statutes, as created by this act,
6 shall be repealed on December 31, 2002.

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

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