

By Representative Boyd

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 exempting certain nonprofit water systems from
5 the tax; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Paragraph (aaa) of subsection (7) of
10 section 212.08, Florida Statutes, is amended to read:

11 212.08 Sales, rental, use, consumption, distribution,
12 and storage tax; specified exemptions.--The sale at retail,
13 the rental, the use, the consumption, the distribution, and
14 the storage to be used or consumed in this state of the
15 following are hereby specifically exempt from the tax imposed
16 by this chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.--

18 (aaa) Nonprofit water systems.--Sales or leases to a
19 not-for-profit corporation which holds a current exemption
20 from federal income tax under s. 501(c)(4) or (12)~~s.~~
21 ~~501(c)(12)~~of the Internal Revenue Code, as amended, are
22 exempt from the tax imposed by this chapter if the sole or
23 primary function of the corporation is to construct, maintain,
24 or operate a water system in this state.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

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

SENATE SUMMARY

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