

By Representative Gottlieb

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           providing an exemption for certain nonprofit  
5           organizations that provide crime-prevention  
6           services, drunk-driving-prevention services, or  
7           juvenile-delinquency-prevention services;  
8           providing an effective date.

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

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

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

20           (7) MISCELLANEOUS EXEMPTIONS.--

21           (ggg) Also exempt are sales or leases to any nonprofit  
22 organization that provides crime-prevention services,  
23 drunk-driving-prevention services, or  
24 juvenile-delinquency-prevention services that benefit society  
25 as a whole if the organization holds a current exemption from  
26 federal income tax under s. 501(c)(3) of the Internal Revenue  
27 Code and the organization has as its sole or primary purpose  
28 the provision of services that contribute to the prevention of  
29 hardships caused by crime, drunken driving, or juvenile  
30 delinquency.

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1 Exemptions provided to any entity by this subsection shall not  
2 inure to any transaction otherwise taxable under this chapter  
3 when payment is made by a representative or employee of such  
4 entity by any means, including, but not limited to, cash,  
5 check, or credit card even when that representative or  
6 employee is subsequently reimbursed by such entity.

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

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SENATE SUMMARY

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Provides an exemption from the tax on sales, use, and  
other transactions for certain nonprofit organizations  
that provide crime-prevention services,  
12 drunk-driving-prevention services, or  
13 juvenile-delinquency-prevention services.

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