

By Representative Bradley

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 purchases by  
5           teachers and educational support employees;  
6           providing for a consumer certificate of  
7           exemption; providing an 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 (ggg) is added to subsection (7)  
12   of section 212.08, Florida Statutes, 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           (7) MISCELLANEOUS EXEMPTIONS.--

20           (ggg) Teachers and educational support employees.--

21           1. Purchases by any person employed as a teacher in a  
22 public or private elementary or secondary school in this  
23 state, or by any person employed as an educational support  
24 employee in such a school, are exempt from the tax imposed by  
25 this chapter. As used in this paragraph, "educational support  
26 employee" means any person as described in s. 231.3605(1)(a)  
27 employed by a public elementary or secondary school, or a  
28 person holding an equivalent position employed by a private  
29 elementary or secondary school.

30           2. The department shall provide by rule for issuance  
31 of a consumer certificate of exemption to any person qualified

1 for exemption under this paragraph. The certificate shall be  
2 issued without charge and shall be of such size as to be  
3 capable of being carried in a wallet or billfold.

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

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

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HOUSE SUMMARY

Provides a sales tax exemption for purchases by public  
and private elementary and secondary school teachers and  
educational support employees.