

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 building materials  
 5           and labor used in the construction of certain  
 6           single-family homes located in an enterprise  
 7           zone, empowerment zone, or Front Porch Florida  
 8           Community; providing requirements for refund  
 9           applications; providing for rules; providing an  
 10          effective date.

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

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 14           Section 1. Paragraph (n) is added to subsection (5) of  
 15          section 212.08, Florida Statutes, to read:

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

22                   (5) EXEMPTIONS; ACCOUNT OF USE.--

23                   (n) Materials and labor for construction of  
 24                   single-family homes in certain areas.--

25                   1. As used in this paragraph:

26                   a. "Building materials" means tangible personal  
 27                   property that becomes a component part of a qualified home.

28                   b. "Qualified home" means a single-family home having  
 29                   an assessed value of \$60,000 or more but less than \$120,000  
 30                   which is located in an enterprise zone, empowerment zone, or  
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1 Front Porch Florida Community and which is constructed and  
2 occupied by the owner thereof for residential purposes.  
3 c. "Substantially completed" has the same meaning as  
4 provided in s. 192.042(1).  
5 2. Building materials used in the construction of a  
6 qualified home and the costs of labor associated with the  
7 construction of a qualified home are exempt from the tax  
8 imposed by this chapter upon an affirmative showing to the  
9 satisfaction of the department that the requirements of this  
10 paragraph have been met. This exemption inures to the owner  
11 through a refund of previously paid taxes. To receive this  
12 refund, the owner must file an application under oath with the  
13 department which includes:  
14 a. The name and address of the owner.  
15 b. The address and assessment roll parcel number of  
16 the home for which a refund is sought.  
17 c. A copy of the building permit issued for the home.  
18 d. A certification by the local building inspector  
19 that the home is substantially completed.  
20 e. A sworn statement, under penalty of perjury, from  
21 the general contractor licensed in this state with whom the  
22 owner contracted to construct the home, which statement lists  
23 the building materials used in the construction of the home  
24 and the actual cost thereof, the labor costs associated with  
25 such construction, and the amount of sales tax paid on these  
26 materials and labor costs. If a general contractor was not  
27 used, the owner shall provide this information in a sworn  
28 statement, under penalty of perjury. Copies of invoices  
29 evidencing payment of sales tax shall be attached to the sworn  
30 statement.  
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1           f. A sworn statement, under penalty of perjury, from  
2 the owner affirming that he or she is occupying the home for  
3 residential purposes.

4           3. An application for a refund under this paragraph  
5 must be submitted to the department within 6 months after the  
6 date the home is deemed to be substantially completed by the  
7 local building inspector. Within 30 working days after receipt  
8 of the application, the department shall determine if it meets  
9 the requirements of this paragraph. A refund approved pursuant  
10 to this paragraph shall be made within 30 days after formal  
11 approval of the application by the department. The provisions  
12 of s. 212.095 do not apply to any refund application made  
13 under this paragraph.

14           4. The department shall establish by rule an  
15 application form and criteria for establishing eligibility for  
16 exemption under this paragraph.

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

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20           HOUSE SUMMARY

21           Provides a sales tax exemption for building materials and  
22 labor used in the construction of a single-family home  
23 with a value between \$60,000-\$120,000 located in an  
24 enterprise zone, empowerment zone, or Front Porch Florida  
Community. Provides requirements for refund applications.