

By Senator Bronson

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for certain molds and dies; providing an effective date.

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

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

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

(7) MISCELLANEOUS EXEMPTIONS.--

(ggg) Molds and dies.--Molds and dies sold, produced, or used in this state for the production of tangible personal property by entities the primary business of which is to manufacture, process, compound, or produce items of tangible personal property are exempt from the tax imposed by this chapter. As used in this paragraph, the terms "molds" and "dies" mean hollow forms or matrixes of ferrous or nonferrous metal or similar nonpermeable material which are designed and created for the purpose of producing tangible personal property by entities the primary business of which is to manufacture, process, compound, or produce items of tangible personal property.

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

Provides an exemption from the tax on sales, use, and other transactions levied under s. 212.08, F.S., for certain molds and dies sold, produced, or used in this state for the production of tangible personal property.