

By Representatives Kyle and Maygarden

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 diapers for infants
5 and incontinence undergarments; providing an
6 effective date.

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

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

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

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (ggg) Diapers and incontinence undergarments.--Diapers
20 for infants and incontinence undergarments are exempt from the
21 tax imposed by this chapter.

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

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

Provides a sales tax exemption for diapers for infants
and incontinence undergarments.