

By the Committee on Finance & Taxation and Representatives
Kyle, Maygarden, Andrews, Sublette, Crow, Argenio, Bense,
Cantens, Waters, Johnson and Tullis

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A bill to be entitled
An act relating to tax on sales, use, and other
transactions; amending s. 212.08, F.S.;
providing an exemption for diapers and
incontinence undergarments; providing an
appropriation; providing for repeal; providing
effective dates.

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) Diapers and incontinence undergarments.--Diapers
and incontinence undergarments are exempt from the tax imposed
by this chapter.

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

1 Section 2. Paragraph (ggg) of subsection (7) of
2 section 212.08, Florida Statutes, as created by this act,
3 shall be repealed on December 31, 2002.

4 Section 3. Effective upon this act becoming a law, the
5 sum of \$46,400 is appropriated from the General Revenue Fund
6 to the Department of Revenue for the purpose of administering
7 this act.

8 Section 4. Except as otherwise provided herein, this
9 act shall take effect July 1, 2000.

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