

Bill No. CS for SB 266

Amendment No.     

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Horne moved the following amendment:		
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13	<b>Senate Amendment (with title amendment)</b>		
14	On page 2, between lines 19 and 20,		
15			
16	insert:		
17	Section 3. Paragraph (ggg) is added to subsection (7)		
18	of section 212.08, Florida Statutes, to read:		
19	212.08 Sales, rental, use, consumption, distribution,		
20	and storage tax; specified exemptions.--The sale at retail,		
21	the rental, the use, the consumption, the distribution, and		
22	the storage to be used or consumed in this state of the		
23	following are hereby specifically exempt from the tax imposed		
24	by this chapter.		
25	(7) MISCELLANEOUS EXEMPTIONS.--		
26	(ggg) <u>Railroad roadway materials.--Also exempt from</u>		
27	<u>the tax imposed by this chapter are railroad roadway materials</u>		
28	<u>used in the construction, repair, or maintenance of railways.</u>		
29	<u>Railroad roadway materials shall include rails, ties,</u>		
30	<u>ballasts, communication equipment, signal equipment, power</u>		
31	<u>transmission equipment, and any other track materials.</u>		

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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.

(Redesignate subsequent sections.)

===== T I T L E    A M E N D M E N T =====

And the title is amended as follows:

On page 1, line 9, after the semicolon,

insert:

amending s. 212.08, F.S.; providing an exemption for railroad roadway materials used in the construction, repair, or maintenance of railways;