

By Representatives Ogles, Wasserman Schultz, Rojas, Brummer, Hart, Stansel, Bilirakis, Waters, Crow, C. Green, Prieguez, Cantens, Effman, Gottlieb, Bloom and Jacobs

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 feeds for racing
5 greyhounds; providing an effective date.
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7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (d) of subsection (7) of section
10 212.08, Florida Statutes, is amended to read:
11 212.08 Sales, rental, use, consumption, distribution,
12 and storage tax; specified exemptions.--The sale at retail,
13 the rental, the use, the consumption, the distribution, and
14 the storage to be used or consumed in this state of the
15 following are hereby specifically exempt from the tax imposed
16 by this chapter.
17 (7) MISCELLANEOUS EXEMPTIONS.--
18 (d) Feeds.--Feeds for poultry, ostriches, and
19 livestock, including racehorses, racing greyhounds,and dairy
20 cows, are exempt.
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22 Exemptions provided to any entity by this subsection shall not
23 inure to any transaction otherwise taxable under this chapter
24 when payment is made by a representative or employee of such
25 entity by any means, including, but not limited to, cash,
26 check, or credit card even when that representative or
27 employee is subsequently reimbursed by such entity.
28 Section 2. This act shall take effect July 1, 2000.
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HOUSE SUMMARY

Provides a sales tax exemption for feeds for racing greyhounds.