

By Representatives Bense, Farkas and Jones

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.05, F.S.;  
4           providing for application of said tax to the  
5           value of materials used as a component part of  
6           a new manufactured home; providing that resales  
7           of used manufactured homes are not taxable;  
8           amending s. 212.06, F.S.; providing that  
9           persons who manufacture manufactured homes are  
10          "dealers" for purposes of said tax; specifying  
11          when the tax on the cost of materials for such  
12          homes shall be paid; providing an effective  
13          date.

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

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17           Section 1. Paragraph (o) is added to subsection (1) of  
18          section 212.05, Florida Statutes, to read:

19           212.05 Sales, storage, use tax.--It is hereby declared  
20          to be the legislative intent that every person is exercising a  
21          taxable privilege who engages in the business of selling  
22          tangible personal property at retail in this state, including  
23          the business of making mail order sales, or who rents or  
24          furnishes any of the things or services taxable under this  
25          chapter, or who stores for use or consumption in this state  
26          any item or article of tangible personal property as defined  
27          herein and who leases or rents such property within the state.

28           (1) For the exercise of such privilege, a tax is  
29          levied on each taxable transaction or incident, which tax is  
30          due and payable as follows:

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1       (o) At the rate of 6 percent on the value of the  
2 materials used as a component part of a new manufactured home.  
3 Resales of used manufactured homes shall not be taxed.

4           Section 2. Paragraph (m) is added to subsection (2) of  
5 section 212.06, Florida Statutes, to read:

6           212.06 Sales, storage, use tax; collectible from  
7 dealers; "dealer" defined; dealers to collect from purchasers;  
8 legislative intent as to scope of tax.--

9           (2)

10       (m) "Dealer" also means every person who produces or  
11 manufactures a manufactured home, as defined by s. 320.01, for  
12 sale in this state. A tax collected on the cost of materials  
13 that become a component part of each manufactured home shall  
14 be paid by the manufacturer at the time the manufactured home  
15 is transferred out of inventory for sale to a consumer.

16           Section 3. This act shall take effect July 1, 2000.

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19           HOUSE SUMMARY

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21       Provides for application of sales tax to the value of  
22 materials used as a component part of a new manufactured  
23 home. Provides that resales of used manufactured homes  
24 are not taxable. Provides that persons who manufacture  
25 manufactured homes are "dealers" for purposes of said tax  
26 and specifies when the tax on the cost of materials for  
27 such homes shall be paid.

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