

By the Committee on Community Affairs and 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 requiring manufacturers to pay a tax at the
5 rate of 6 percent on the cost of materials that
6 become a component part of each manufactured
7 home, as defined in s. 320.01, F.S.; specifying
8 when said tax shall be paid; defining
9 "manufacturer"; providing that subsequent sales
10 of manufactured homes shall be exempt from the
11 tax imposed by chapter 212, F.S.; providing an
12 effective date.

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

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

18 212.05 Sales, storage, use tax.--It is hereby declared
19 to be the legislative intent that every person is exercising a
20 taxable privilege who engages in the business of selling
21 tangible personal property at retail in this state, including
22 the business of making mail order sales, or who rents or
23 furnishes any of the things or services taxable under this
24 chapter, or who stores for use or consumption in this state
25 any item or article of tangible personal property as defined
26 herein and who leases or rents such property within the state.

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

30 (o) A tax at the rate of 6 percent on the cost of
31 materials that become a component part of each manufactured

1 home, as defined by s. 320.01, shall be paid by the
2 manufacturer at the time the manufactured home is transferred
3 out of inventory and either used or sold by the manufacturer.
4 As used in this paragraph, "manufacturer" means every person
5 who produces or manufactures a manufactured home, as defined
6 by s. 320.01, for sale in this state. Subsequent sales of
7 manufactured homes shall be exempt from the tax imposed by
8 this chapter.

9 Section 2. This act shall take effect July 1, 2000.

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