

By Senator Cowin

11-691A-00

See HB 255

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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 for infants, safety car seats for children, and incontinence undergarments; providing an effective date.

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, safety car seats for children, and incontinence undergarments.--Diapers for infants, safety car seats for children, 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.

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

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LEGISLATIVE SUMMARY

Provides a sales tax exemption for diapers for infants,
safety car seats for children, and incontinence
undergarments.