

By Representative Lynn

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.06, F.S.;
4 providing that printers are not responsible for
5 collecting said tax on printed materials under
6 certain circumstances; providing for rules;
7 providing an effective date.

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

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11 Section 1. Subsection (3) of section 212.06, Florida
12 Statutes, is amended to read:

13 212.06 Sales, storage, use tax; collectible from
14 dealers; "dealer" defined; dealers to collect from purchasers;
15 legislative intent as to scope of tax.--

16 (3)(a) Except as provided in paragraph (b), every
17 dealer making sales, whether within or outside the state, of
18 tangible personal property for distribution, storage, or use
19 or other consumption, in this state, shall, at the time of
20 making sales, collect the tax imposed by this chapter from the
21 purchaser.

22 (b) A purchaser of printed materials shall have sole
23 responsibility for the taxes imposed by this chapter on those
24 materials when the printer of the materials delivers them to
25 the United States Postal Service for mailing to persons
26 located within and outside this state. Printers of materials
27 delivered by mail to persons located within and outside this
28 state shall have no obligation or responsibility for the
29 payment or collection of any taxes imposed under this chapter
30 on those materials. However, printers are obligated to collect
31 the taxes imposed by this chapter on printed materials when

1 all, or substantially all, of the materials will be mailed to
2 persons located within this state. For purposes of the
3 printer's tax collection obligation, there is a rebuttable
4 presumption that all materials printed at a facility are
5 mailed to persons located within the same state as that in
6 which the facility is located.

7 Section 2. The Department of Revenue is authorized to
8 adopt reasonable rules, forms, and procedures necessary to
9 implement and administer the provisions of this act in
10 accordance with applicable provisions of chapter 120, Florida
11 Statutes.

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

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15 HOUSE SUMMARY

16 Provides that the purchaser, rather than the printer, is
17 responsible for sales tax on printed materials when the
18 printer delivers the materials to the Postal Service for
19 mailing to persons both within and outside this state.

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