

By Representative Argenio

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 sales or leases to  
5           the Florida Fire and Emergency Services  
6           Foundation; providing an effective date.

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

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10           Section 1. Paragraph (ggg) is added to subsection (7)  
11 of section 212.08, Florida Statutes, to read:

12           212.08 Sales, rental, use, consumption, distribution,  
13 and storage tax; specified exemptions.--The sale at retail,  
14 the rental, the use, the consumption, the distribution, and  
15 the storage to be used or consumed in this state of the  
16 following are hereby specifically exempt from the tax imposed  
17 by this chapter.

18           (7) MISCELLANEOUS EXEMPTIONS.--

19           (ggg) Florida Fire and Emergency Services  
20 Foundation.--Sales or leases to the Florida Fire and Emergency  
21 Services Foundation are exempt from the tax imposed by this  
22 chapter.

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24 Exemptions provided to any entity by this subsection shall not  
25 inure to any transaction otherwise taxable under this chapter  
26 when payment is made by a representative or employee of such  
27 entity by any means, including, but not limited to, cash,  
28 check, or credit card even when that representative or  
29 employee is subsequently reimbursed by such entity.

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

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HOUSE SUMMARY

Provides a sales tax exemption for sales or leases to the Florida Fire and Emergency Services Foundation.