

By the Committee on Fiscal Policy & Resources and
Representative Wallace

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; creating s. 212.213, F.S.;
4 providing that it is the policy of this state
5 that only those items, services, and other
6 transactions deemed to be subject to said tax
7 on July 1, 2001, shall be taxed under ch. 212,
8 F.S., unless made subject to said tax by act of
9 the Legislature; providing an effective date.
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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Section 212.213, Florida Statutes, is
14 created to read:
15 212.213 State tax policy.--It is the policy of this
16 state that only those items, services, and other transactions
17 that are deemed to be subject to the tax imposed by this
18 chapter on July 1, 2001, shall be taxed under this chapter.
19 All other items, services, and transactions are exempt unless
20 made subject to the tax imposed by this chapter by act of the
21 Legislature. This section does not prohibit the imposition of
22 tax on any item, service, or other transaction that did not
23 exist on July 1, 2001, if that item, service, or other
24 transaction, had it existed on that date, would have been
25 deemed subject to the tax imposed by this chapter.

26 Section 2. This act shall take effect July 1, 2001.
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HOUSE SUMMARY

Provides that it is the policy of this state that only those items, services, and other transactions deemed subject to tax under ch. 212, F.S., on July 1, 2001, shall be taxed under said chapter, unless made subject to said tax by act of the Legislature.