5-139-02

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for textbooks and other books required or recommended in connection with a course of study at a public or private nonprofit postsecondary educational institution; providing an effective date.

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

Section 1. Paragraph (r) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (fff) is added to that subsection, 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.--
- (r) School books and school lunches.—This exemption applies to school books used in regularly prescribed courses of study, and to school lunches served in public, parochial, or nonprofit schools operated for and attended by pupils of grades K through 12. Yearbooks, magazines, newspapers, directories, bulletins, and similar publications distributed by such educational institutions to their students are also exempt. School books and Food sold or served at community colleges and other institutions of higher learning is are taxable.

1 (fff) Textbooks and other books required or recommended by postsecondary educational institutions .-- The 2 3 purchase of any textbook or other book for use in connection with a course of study at any public or private nonprofit 4 5 postsecondary educational institution is exempt from the tax 6 imposed by this chapter if such use is required or recommended 7 to complete the course of study and such requirement or 8 recommendation is documented in writing by an instructor or other employee of the institution. 9 10 11 Exemptions provided to any entity by this subsection shall not inure to any transaction otherwise taxable under this chapter 12 13 when payment is made by a representative or employee of such entity by any means, including, but not limited to, cash, 14 15 check, or credit card even when that representative or employee is subsequently reimbursed by such entity. 16 17 Section 2. This act shall take effect July 1, 2002. 18 ********** 19 20 SUMMARY SUMMARY Provides a sales tax exemption for textbooks and other books that are required or recommended in connection with a course of study at a public or private nonprofit postsecondary educational institution. 21 22 23 24 25 26 27 28 29 30 31