

By Senator Smith

5-139-02

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing an exemption for textbooks and other
5 books required or recommended in connection
6 with a course of study at a public or private
7 nonprofit postsecondary educational
8 institution; providing an effective date.

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

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12 Section 1. Paragraph (r) of subsection (7) of section
13 212.08, Florida Statutes, is amended, and paragraph (fff) is
14 added to that subsection, to read:

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

21 (7) MISCELLANEOUS EXEMPTIONS.--

22 (r) School books and school lunches.--This exemption
23 applies to school books used in regularly prescribed courses
24 of study, and to school lunches served in public, parochial,
25 or nonprofit schools operated for and attended by pupils of
26 grades K through 12. Yearbooks, magazines, newspapers,
27 directories, bulletins, and similar publications distributed
28 by such educational institutions to their students are also
29 exempt. ~~School books and~~ Food sold or served at community
30 colleges and other institutions of higher learning is ~~are~~
31 taxable.

