

By Senator Miller

21-258-02

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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 certain products prescribed as medically necessary; providing an effective date.

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

Section 1. Present paragraph (k) of subsection (2) of section 212.08, Florida Statutes, is redesignated as paragraph (l), and a new paragraph (k) 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.

(2) EXEMPTIONS; MEDICAL.--

(k) Adult diapers and other products for coping with adult incontinence are exempt when such products are medically necessary and are prescribed by a physician.

Section 2. This act shall take effect July 1, 2002.

SENATE SUMMARY

Provides an exemption from the tax on sales, use, and other transactions for products used for coping with adult incontinence, if the products are medically necessary and are prescribed by a physician.