

By Senator Posey

24-902-03

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 repealing the exemption for ostrich feed;
5 providing an effective date.

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

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9 Section 1. Paragraph (d) of subsection (7) of section
10 212.08, Florida Statutes, is amended to read:

11 212.08 Sales, rental, use, consumption, distribution,
12 and storage tax; specified exemptions.--The sale at retail,
13 the rental, the use, the consumption, the distribution, and
14 the storage to be used or consumed in this state of the
15 following are hereby specifically exempt from the tax imposed
16 by this chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
18 any entity by this chapter do not inure to any transaction
19 that is otherwise taxable under this chapter when payment is
20 made by a representative or employee of the entity by any
21 means, including, but not limited to, cash, check, or credit
22 card, even when that representative or employee is
23 subsequently reimbursed by the entity. In addition, exemptions
24 provided to any entity by this subsection do not inure to any
25 transaction that is otherwise taxable under this chapter
26 unless the entity has obtained a sales tax exemption
27 certificate from the department or the entity obtains or
28 provides other documentation as required by the department.
29 Eligible purchases or leases made with such a certificate must
30 be in strict compliance with this subsection and departmental
31 rules, and any person who makes an exempt purchase with a

1 certificate that is not in strict compliance with this
2 subsection and the rules is liable for and shall pay the tax.
3 The department may adopt rules to administer this subsection.

4 (d) Feeds.--Feeds for poultry, ~~ostriches,~~ and
5 livestock, including racehorses and dairy cows but excluding
6 ostriches, are exempt.

7 Section 2. This act shall take effect July 1, 2003.

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10 SENATE SUMMARY

11 Repeals the sales tax exemption for ostrich feed.

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