

By Senator Cowin

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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 the purchase or
rental of a guide dog for the deaf or a service
animal for a person who has a disability as
specified; providing an exemption for the sale
of food and other items for such guide dogs and
service animals; providing an effective date.

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

Section 1. Paragraph (h) of subsection (7) of section
212.08, Florida Statutes, is amended 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.--Exemptions provided to
any entity by this chapter do not inure to any transaction
that is otherwise taxable under this chapter when payment is
made by a representative or employee of the entity by any
means, including, but not limited to, cash, check, or credit
card, even when that representative or employee is
subsequently reimbursed by the entity. In addition, exemptions
provided to any entity by this subsection do not inure to any
transaction that is otherwise taxable under this chapter
unless the entity has obtained a sales tax exemption
certificate from the department or the entity obtains or

1 provides other documentation as required by the department.
2 Eligible purchases or leases made with such a certificate must
3 be in strict compliance with this subsection and departmental
4 rules, and any person who makes an exempt purchase with a
5 certificate that is not in strict compliance with this
6 subsection and the rules is liable for and shall pay the tax.
7 The department may adopt rules to administer this subsection.

8 (h) Guide dogs for the blind or deaf and service
9 animals for persons having a disability.--Also exempt are the
10 sale or rental of guide dogs for the blind, commonly referred
11 to as "seeing-eye dogs," guide dogs for the deaf, also
12 referred to as "hearing-ear dogs," and service animals as
13 defined in s. 413.081,and the sale of food or other items for
14 such guide dogs or service animals.

15 1. The department shall issue a consumer's certificate
16 of exemption to any blind person who holds an identification
17 card as provided for in s. 413.091 and who either owns or
18 rents, or contemplates the ownership or rental of, a guide dog
19 for the blind. The consumer's certificate of exemption shall
20 be issued without charge and shall be of such size as to be
21 capable of being carried in a wallet or billfold.

22 2. The department shall issue a consumer's certificate
23 of exemption, without charge, to any person who is medically
24 certified as being deaf or hearing-impaired and who either
25 owns or rents, or contemplates the ownership or rental of, a
26 guide dog for the deaf. The consumer's certificate of
27 exemption must be of such size as to be capable of being
28 carried in a wallet or billfold.

29 3. The department shall issue a consumer's certificate
30 of exemption, without charge, to any person who is medically
31 certified as having a sensory, mental, or physical disability

1 and who either owns or rents, or contemplates the ownership or
2 rental of, a service animal as defined in s. 413.081. The
3 consumer's certificate of exemption must be of such size as to
4 be capable of being carried in a wallet or billfold.

5 4.2. The department shall make such rules concerning
6 items exempt from tax under ~~the provisions of~~ this paragraph
7 as are ~~may be~~ necessary to provide that any person authorized
8 to have a consumer's certificate of exemption need only
9 present such a certificate at the time of paying for exempt
10 goods and shall not be required to pay any tax thereon.

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

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14 SENATE SUMMARY

15 Provides an exemption from the tax on sales, use, and
16 other transactions for the sale or lease of a guide dog
17 for a deaf person or a service dog for a person who has a
18 sensory, mental, or physical disability and on the sale
19 of food and other items for such animals.
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