

By the Committee on Finance and Taxation; and Senator Cowin

314-2336-03

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 providing an exemption for the purchase or
5 rental of a guide dog for the deaf, a dog for a
6 paraplegic or quadriplegic, or a dog for a
7 person with epilepsy or a seizure disorder;
8 providing an exemption for the sale of food and
9 other items for such dogs; providing an
10 effective date.

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

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14 Section 1. Paragraph (h) of subsection (7) of section
15 212.08, Florida Statutes, is amended to read:

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

22 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
23 any entity by this chapter do not inure to any transaction
24 that is otherwise taxable under this chapter when payment is
25 made by a representative or employee of the entity by any
26 means, including, but not limited to, cash, check, or credit
27 card, even when that representative or employee is
28 subsequently reimbursed by the entity. In addition, exemptions
29 provided to any entity by this subsection do not inure to any
30 transaction that is otherwise taxable under this chapter
31 unless the entity has obtained a sales tax exemption

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

9 (h) Guide dogs for the blind or deaf and dogs for
10 paraplegics, quadriplegics, and persons with epilepsy or
11 seizure disorders. Also exempt are the sale or rental of guide
12 dogs for the blind, commonly referred to as "seeing-eye dogs,"
13 guide dogs for the deaf, also referred to as "hearing-ear
14 dogs," and dogs trained to assist paraplegics, quadriplegics,
15 and persons with epilepsy or seizure disorders,and the sale
16 of food or other items for such ~~guide~~ dogs.

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

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

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1 3. The department shall issue a consumer's certificate
2 of exemption, without charge, to any paraplegic, quadriplegic,
3 or any person who is medically certified as having epilepsy or
4 a seizure disorder and who owns or rents, or contemplates the
5 ownership or rental of, a dog for the purpose of assisting
6 such person. The consumer's certificate of exemption must be
7 of such size as to be capable of being carried in a wallet or
8 billfold.

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

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

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 SB 176

20 The committee substitute narrows the exemption for guide dogs
21 to include guide dogs for the deaf and dogs for paraplegics,
22 quadriplegics, and persons with epilepsy or seizure disorders.
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