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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 provides other documentation as



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31 required by the department. Eligible purchases or leases made
32 with such a certificate must be in strict compliance with this
33 subsection and departmental rules, and any person who makes an
34 exempt purchase with a certificate that is not in strict
35 compliance with this subsection and the rules is liable for and
36 shall pay the tax. The department may adopt rules to administer
37 this subsection.

38 (h) Guide dogs for the blind or deaf and service animals
39 for persons having a disability.--Also exempt are the sale or
40 rental of guide dogs for the blind, commonly referred to as
41 "seeing-eye dogs," guide dogs for the deaf, also referred to as
42 "hearing-ear dogs," and service animals as defined in s.
43 413.081, and the sale of food or other items for such guide dogs
44 or service animals.

45 1. The department shall issue a consumer's certificate of
46 exemption to any blind person who holds an identification card
47 as provided for in s. 413.091 and who either owns or rents, or
48 contemplates the ownership or rental of, a guide dog for the
49 blind. The consumer's certificate of exemption shall be issued
50 without charge and shall be of such size as to be capable of
51 being carried in a wallet or billfold.

52 2. The department shall issue a consumer's certificate of
53 exemption, without charge, to any person who is medically
54 certified as being deaf or hearing-impaired and who either owns
55 or rents, or contemplates the ownership or rental of, a guide
56 dog for the deaf. The consumer's certificate of exemption must
57 be of such size as to be capable of being carried in a wallet or
58 billfold.

59 3. The department shall issue a consumer's certificate of
60 exemption, without charge, to any person who is medically



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61 certified as having a sensory, mental, or physical disability
62 and who either owns or rents, or contemplates the ownership or
63 rental of, a service animal as defined in s. 413.081. The
64 consumer's certificate of exemption must be of such size as to
65 be capable of being carried in a wallet or billfold.

66 ~~4.2-~~ The department shall make such rules concerning items
67 exempt from tax under ~~the provisions of~~ this paragraph as are
68 ~~may be~~ necessary to provide that any person authorized to have a
69 consumer's certificate of exemption need only present such a
70 certificate at the time of paying for exempt goods and shall not
71 be required to pay any tax thereon.

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