



HB 0951

2003  
CS

CHAMBER ACTION

The Committee on Finance & Tax recommends the following:

**Committee Substitute**

Remove the entire bill and insert:

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, a dog for a paraplegic or quadriplegic, or a dog for a person with epilepsy or a seizure disorder; providing an exemption for the sale of food and other items for such dogs; 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.



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29 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
30 entity by this chapter do not inure to any transaction that is  
31 otherwise taxable under this chapter when payment is made by a  
32 representative or employee of the entity by any means,  
33 including, but not limited to, cash, check, or credit card, even  
34 when that representative or employee is subsequently reimbursed  
35 by the entity. In addition, exemptions provided to any entity by  
36 this subsection do not inure to any transaction that is  
37 otherwise taxable under this chapter unless the entity has  
38 obtained a sales tax exemption certificate from the department  
39 or the entity obtains or provides other documentation as  
40 required by the department. Eligible purchases or leases made  
41 with such a certificate must be in strict compliance with this  
42 subsection and departmental rules, and any person who makes an  
43 exempt purchase with a certificate that is not in strict  
44 compliance with this subsection and the rules is liable for and  
45 shall pay the tax. The department may adopt rules to administer  
46 this subsection.

47 (h) Guide dogs for the blind or deaf and dogs for  
48 paraplegics, quadriplegics, and persons with epilepsy or seizure  
49 disorders.--Also exempt are the sale or rental of guide dogs for  
50 the blind, commonly referred to as "seeing-eye dogs," guide dogs  
51 for the deaf, also referred to as "hearing-ear dogs," and dogs  
52 trained to assist paraplegics, quadriplegics, and persons with  
53 epilepsy or seizure disorders and the sale of food or other  
54 items for such ~~guide~~ dogs.

55 1. The department shall issue a consumer's certificate of  
56 exemption to any blind person who holds an identification card



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57 | as provided for in s. 413.091 and who either owns or rents, or  
58 | contemplates the ownership or rental of, a guide dog for the  
59 | blind. The consumer's certificate of exemption shall be issued  
60 | without charge and shall be of such size as to be capable of  
61 | being carried in a wallet or billfold.

62 | 2. The department shall issue a consumer's certificate of  
63 | exemption, without charge, to any person who is medically  
64 | certified as being deaf or hearing-impaired and who either owns  
65 | or rents, or contemplates the ownership or rental of, a guide  
66 | dog for the deaf. The consumer's certificate of exemption must  
67 | be of such size as to be capable of being carried in a wallet or  
68 | billfold.

69 | 3. The department shall issue a consumer's certificate of  
70 | exemption, without charge, to any paraplegic or quadriplegic or  
71 | any person who is medically certified as having epilepsy or a  
72 | seizure disorder and who either owns or rents, or contemplates  
73 | the ownership or rental of, a dog for the purpose of assisting  
74 | such person. The consumer's certificate of exemption must be of  
75 | such size as to be capable of being carried in a wallet or  
76 | billfold.

77 | 4.2- The department shall make such rules concerning items  
78 | exempt from tax under ~~the provisions of~~ this paragraph as are  
79 | ~~may be~~ necessary to provide that any person authorized to have a  
80 | consumer's certificate of exemption need only present such a  
81 | certificate at the time of paying for exempt goods and shall not  
82 | be required to pay any tax thereon.

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