

HB 1105

2004

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; repealing the
 4 exemption for ostrich feed; providing an effective date.

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

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

10 212.08 Sales, rental, use, consumption, distribution, and
 11 storage tax; specified exemptions.--The sale at retail, the
 12 rental, the use, the consumption, the distribution, and the
 13 storage to be used or consumed in this state of the following
 14 are hereby specifically exempt from the tax imposed by this
 15 chapter.

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

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30 exempt purchase with a certificate that is not in strict
31 compliance with this subsection and the rules is liable for and
32 shall pay the tax. The department may adopt rules to administer
33 this subsection.

34 (d) Feeds.--Feeds for poultry, ~~ostriches,~~ and livestock,
35 including racehorses and dairy cows but excluding ostriches, are
36 exempt.

37 Section 2. This act shall take effect July 1, 2004.