

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative Kottkamp offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 433 and 434, insert:

5 Section 14. Effective July 1, 2004, paragraph (ccc) is  
6 added to subsection (7) of section 212.08, Florida Statutes, to  
7 read:

8 212.08 Sales, rental, use, consumption, distribution, and  
9 storage tax; specified exemptions.--The sale at retail, the  
10 rental, the use, the consumption, the distribution, and the  
11 storage to be used or consumed in this state of the following  
12 are hereby specifically exempt from the tax imposed by this  
13 chapter.

14 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
15 entity by this chapter do not inure to any transaction that is  
16 otherwise taxable under this chapter when payment is made by a

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

32 (ccc) Advertising materials distributed by mail in an  
 33 envelope.-- Likewise exempt are materials consisting exclusively  
 34 of advertising that are distributed by mail in an envelope, such  
 35 as individual coupons or other individual cards, sheets, or  
 36 pages of printed advertising, for 10 or more persons, that are  
 37 distributed on a monthly, bimonthly, or other regular basis.

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40 ===== T I T L E A M E N D M E N T =====

41 Between lines 53 and 54, insert:  
 42 amending s. 212.08, F.S.; exempting from the sales and use tax  
 43 certain advertising materials distributed by mail in an  
 44 envelope;

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