

By Senator Haridopolos

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A bill to be entitled

An act relating to an exemption from the tax on sales, use, and other transactions; amending s. 212.08, F.S.; exempting certain educational materials from the tax; providing an effective date.

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

Section 1. Paragraph (ccc) is added to subsection (7) of section 212.08, Florida Statutes, 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 required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental

1 rules, and any person who makes an exempt purchase with a  
2 certificate that is not in strict compliance with this  
3 subsection and the rules is liable for and shall pay the tax.  
4 The department may adopt rules to administer this subsection.

5 (ccc) Educational materials.--Also exempt are  
6 educational materials purchased by full-time and part-time  
7 postsecondary students for their courses. This exemption  
8 applies only to educational materials that are required or  
9 recommended for a course being taken by such student at an  
10 institution of higher education. Upon purchase of such  
11 educational materials, the student shall present a valid  
12 student identification card. For purposes of this paragraph,  
13 the term:

14 1. "Educational materials" includes only those books,  
15 materials, and supplements specifically written, designed, or  
16 produced for educational, instructional, or pedagogical  
17 purposes.

18 2. "Institution of higher education" means any  
19 institution of higher education recognized and approved by the  
20 Department of Education, or accredited by a nationally  
21 recognized accrediting agency or association accepted as such  
22 by the Department of Education, that provides a course of  
23 study leading to the granting of a postsecondary degree,  
24 certificate, or diploma.

25 Section 2. This act shall take effect July 1, 2005.  
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