

By Senator Posey

24-422-05

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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.;
repealing the exemption for ostrich feed;
providing an effective date.

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

Section 1. Paragraph (d) 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 required by the department.
Eligible purchases or leases made with such a certificate must
be in strict compliance with this subsection and departmental
rules, and any person who makes an exempt purchase with a

1 certificate that is not in strict compliance with this
2 subsection and the rules is liable for and shall pay the tax.
3 The department may adopt rules to administer this subsection.

4 (d) Feeds.--Feeds for poultry, ~~ostriches~~, and
5 livestock, including racehorses and dairy cows but excluding
6 ostriches, are exempt.

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

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SENATE SUMMARY

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Repeals the sales tax exemption for ostrich feed.

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