

1 A bill to be entitled
 2 An act relating to an exemption from the tax on sales,
 3 use, and other transactions; amending s. 212.08, F.S.;
 4 exempting certain educational materials from the tax;
 5 providing an effective date.

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

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 9 Section 1. Paragraph (ccc) is added to subsection (7) of
 10 section 212.08, Florida Statutes, to read:

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

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

29 with such a certificate must be in strict compliance with this
30 subsection and departmental rules, and any person who makes an
31 exempt purchase with a certificate that is not in strict
32 compliance with this subsection and the rules is liable for and
33 shall pay the tax. The department may adopt rules to administer
34 this subsection.

35 (ccc) Educational materials.--Also exempt are educational
36 materials purchased by full-time and part-time postsecondary
37 students for their courses. This exemption applies only to
38 educational materials that are required or recommended for a
39 course being taken by such student at an institution of higher
40 education. Upon purchase of such educational materials, the
41 student shall present a valid student identification card. For
42 purposes of this paragraph, the term:

43 1. "Educational materials" includes only those books,
44 materials, and supplements specifically written, designed, or
45 produced for educational, instructional, or pedagogical
46 purposes.

47 2. "Institution of higher education" means any institution
48 of higher education recognized and approved by the Department of
49 Education, or accredited by a nationally recognized accrediting
50 agency or association accepted as such by the Department of
51 Education, that provides a course of study leading to the
52 granting of a postsecondary degree, certificate, or diploma.

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