

HB 891

2005
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CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to an exemption from the tax on sales,
7 use, and other transactions; amending s. 212.08, F.S.;
8 exempting certain textbooks from the tax; providing
9 definitions; providing an effective date.

10
11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (r) of subsection (7) of section
14 212.08, Florida Statutes, is amended, and paragraph (ccc) is
15 added to said subsection, to read:

16 212.08 Sales, rental, use, consumption, distribution, and
17 storage tax; specified exemptions.--The sale at retail, the
18 rental, the use, the consumption, the distribution, and the
19 storage to be used or consumed in this state of the following
20 are hereby specifically exempt from the tax imposed by this
21 chapter.

22 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
23 entity by this chapter do not inure to any transaction that is

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

40 (r) School books and school lunches.--This exemption
 41 applies to school books used in regularly prescribed courses of
 42 study, and to school lunches served in public, parochial, or
 43 nonprofit schools operated for and attended by pupils of grades
 44 K through 12. Yearbooks, magazines, newspapers, directories,
 45 bulletins, and similar publications distributed by such
 46 educational institutions to their students are also exempt.
 47 ~~School~~ Books, other than those provided for in paragraph (ccc),
 48 and food sold or served at community colleges and other
 49 institutions of higher learning are taxable.

50 (ccc) Textbooks.--Also exempt are textbooks purchased by
 51 full-time and part-time postsecondary students for their

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52 courses. This exemption applies only to textbooks that are
53 required or recommended for a course being taken by such student
54 at an institution of higher education. Upon purchase of such
55 textbooks, the student shall present a valid student
56 identification card. For purposes of this paragraph, the term:

57 1. "Textbooks" includes only those textbooks and textbook
58 supplements specifically written, designed, or produced for
59 educational, instructional, or pedagogical purposes.

60 2. "Institution of higher education" means any institution
61 of higher education recognized and approved by the Department of
62 Education, or accredited by a nationally recognized accrediting
63 agency or association accepted as such by the Department of
64 Education, that provides a course of study leading to the
65 granting of a postsecondary degree, certificate, or diploma.

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