

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 advertising materials distributed free
 5 of charge by mail in an envelope; providing an effective
 6 date.

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 8 Be It Enacted by the Legislature of the State of Florida:
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10 Section 1. Paragraph (ccc) is added to subsection (7) of
 11 section 212.08, Florida Statutes, to read:

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

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

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

36 (ccc) Advertising materials distributed free of charge by
37 mail in an envelope.--Likewise exempt are materials consisting
38 exclusively of advertisements, such as individual coupons or
39 other individual cards, sheets, or pages of printed advertising,
40 that are distributed free of charge by mail in an envelope to 10
41 or more persons on a monthly, bimonthly, or other regular basis.

42 Section 2. This act shall take effect July 1, 2006.