

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 textbooks from the tax; providing
 5 definitions; 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 (r) of subsection (7) of section
 10 212.08, Florida Statutes, is amended, and paragraph (ccc) is
 11 added to that subsection, 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

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

46 (ccc) Textbooks.--Also exempt from the tax imposed by this
 47 chapter are textbooks purchased by full-time and part-time
 48 postsecondary students for their courses. This exemption applies
 49 only to textbooks that are required or recommended for a course
 50 being taken by such student at an institution of higher
 51 education. Upon purchase of such textbooks, the student shall
 52 present a valid student identification card. For purposes of
 53 this paragraph, the term:

54 1. "Textbooks" includes only those textbooks and textbook
 55 supplements specifically written, designed, or produced for
 56 educational, instructional, or pedagogical purposes.

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

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