

CHAMBER ACTION

1 The Colleges & Universities Committee recommends the following:

2
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 requirements; providing a definition; providing an
10 effective date.

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

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

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

HB 15

2006
CS

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

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

Page 2 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb0015-01-c1

HB 15

2006
CS

51 (ccc) Textbooks.--Also exempt from the tax imposed by this
52 chapter are textbooks purchased by full-time and part-time
53 postsecondary degree-seeking students for their courses. This
54 exemption applies only to textbooks that are required or
55 recommended for a course in which such student is enrolled at an
56 eligible institution of higher education. Upon purchase of such
57 textbooks, the student shall present a valid student
58 identification card from an eligible institution of higher
59 education and documentation that confirms such textbooks are
60 required or recommended for the course in which the student is
61 enrolled. For purposes of this paragraph, the term "eligible
62 institution of higher education" means:

- 63 1. A public university or community college in this state;
64 2. A baccalaureate-degree granting independent nonprofit
65 college or university that is accredited by the Commission on
66 Colleges of the Southern Association of Colleges and Schools and
67 is located in and chartered as a domestic corporation by the
68 state; or
69 3. An independent postsecondary education institution in
70 this state that is licensed by the Commission for Independent
71 Education and is authorized to grant degrees.

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