

Bill No. SB 1554

Barcode 394348

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations  
(Haridopolos) recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

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

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

(7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to  
any entity by this chapter do not inure to any transaction  
that is otherwise taxable under this chapter when payment is  
made by a representative or employee of the entity by any  
means, including, but not limited to, cash, check, or credit

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1 card, even when that representative or employee is  
 2 subsequently reimbursed by the entity. In addition, exemptions  
 3 provided to any entity by this subsection do not inure to any  
 4 transaction that is otherwise taxable under this chapter  
 5 unless the entity has obtained a sales tax exemption  
 6 certificate from the department or the entity obtains or  
 7 provides other documentation as required by the department.  
 8 Eligible purchases or leases made with such a certificate must  
 9 be in strict compliance with this subsection and departmental  
 10 rules, and any person who makes an exempt purchase with a  
 11 certificate that is not in strict compliance with this  
 12 subsection and the rules is liable for and shall pay the tax.  
 13 The department may adopt rules to administer this subsection.

14 (r) School books and school lunches.--This exemption  
 15 applies to school books used in regularly prescribed courses  
 16 of study, and to school lunches served in public, parochial,  
 17 or nonprofit schools operated for and attended by pupils of  
 18 grades K through 12. Yearbooks, magazines, newspapers,  
 19 directories, bulletins, and similar publications distributed  
 20 by such educational institutions to their students are also  
 21 exempt. ~~School~~ Books, other than those provided for in  
 22 paragraph (ccc), and food sold or served at community colleges  
 23 and other institutions of higher learning are taxable.

24 (ccc) Textbooks.--

25 1. Also exempt from the tax imposed by this chapter  
 26 are textbooks purchased by full-time and part-time  
 27 postsecondary students for their courses. This exemption  
 28 applies only to textbooks that are required or recommended for  
 29 a course in which such student is enrolled at an eligible  
 30 institution of higher education. Upon purchase of such  
 31 textbooks from a participating bookstore, the student shall

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1 present a valid student identification card from an eligible  
2 institution of higher education and documentation that  
3 confirms such textbooks are required or recommended for the  
4 course in which the student is enrolled.

5 2. As used in this paragraph, the term:

6 a. "Eligible institution of higher education" means:

7 (I) A public university or community college in this  
8 state;

9 (II) A baccalaureate-degree granting independent  
10 nonprofit college or university that is accredited by the  
11 Commission on Colleges of the Southern Association of Colleges  
12 and Schools and is located in and chartered as a domestic  
13 corporation by the state; or

14 (III) An independent postsecondary education  
15 institution in this state that is licensed by the Commission  
16 for Independent Education and is authorized to grant degrees.

17 b. "Participating bookstore" means a retail  
18 establishment that derives 10 percent or more of its annual  
19 gross sales, per location, from the sale of text books.

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

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23 ===== T I T L E A M E N D M E N T =====

24 And the title is amended as follows:

25 Delete everything before the enacting clause

26

27 and insert:

28 A bill to be entitled

29 An act relating to an exemption from the tax on

30 sales, use, and other transactions; amending s.

31 212.08, F.S.; exempting certain textbooks from

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1 the tax; providing requirements; providing  
2 definitions; providing an effective date.

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