

By Senator Haridopolos

26-1110-06

See HB 15

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A bill to be entitled

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

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

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 card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must

1 be in strict compliance with this subsection and departmental
2 rules, and any person who makes an exempt purchase with a
3 certificate that is not in strict compliance with this
4 subsection and the rules is liable for and shall pay the tax.
5 The department may adopt rules to administer this subsection.

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

16 (ccc) Textbooks.--Also exempt from the tax imposed by
17 this chapter are textbooks purchased by full-time and
18 part-time postsecondary students for their courses. This
19 exemption applies only to textbooks that are required or
20 recommended for a course being taken by such student at an
21 institution of higher education. Upon purchase of such
22 textbooks, the student shall present a valid student
23 identification card. For purposes of this paragraph, the term:

24 1. "Textbooks" includes only those textbooks and
25 textbook supplements specifically written, designed, or
26 produced for educational, instructional, or pedagogical
27 purposes.

28 2. "Institution of higher education" means any
29 institution of higher education recognized and approved by the
30 Department of Education, or accredited by a nationally
31 recognized accrediting agency or association accepted as such

1 by the Department of Education, which provides a course of
2 study leading to the granting of a postsecondary degree,
3 certificate, or diploma.

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