

By Senator Haridopolos

26-1182-06

See HB

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

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

Section 1. Paragraph (ccc) is added to subsection (7) of section 212.08, Florida Statutes, 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 be in strict compliance with this subsection and departmental

1 rules, and any person who makes an exempt purchase with a
2 certificate that is not in strict compliance with this
3 subsection and the rules is liable for and shall pay the tax.
4 The department may adopt rules to administer this subsection.
5 (ccc) Advertising materials distributed free of charge
6 by mail in an envelope.--Likewise exempt are materials
7 consisting exclusively of advertisements, such as individual
8 coupons or other individual cards, sheets, or pages of printed
9 advertising, which are distributed free of charge by mail in
10 an envelope to 10 or more persons on a monthly, bimonthly, or
11 other regular basis.

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