

By the Committee on Government Efficiency Appropriations; and
Senators Haridopolos and Crist

593-2149-06

1 A bill to be entitled

2 An act relating to an exemption from the tax on

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

4 212.08, F.S.; exempting certain advertising

5 materials distributed free of charge by mail in

6 an envelope; providing an effective date.

7

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

9

10 Section 1. Paragraph (ccc) is added to subsection (7)

11 of section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution,

13 and storage tax; specified exemptions.--The sale at retail,

14 the rental, the use, the consumption, the distribution, and

15 the storage to be used or consumed in this state of the

16 following are hereby specifically exempt from the tax imposed

17 by this chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to

19 any entity by this chapter do not inure to any transaction

20 that is otherwise taxable under this chapter when payment is

21 made by a representative or employee of the entity by any

22 means, including, but not limited to, cash, check, or credit

23 card, even when that representative or employee is

24 subsequently reimbursed by the entity. In addition, exemptions

25 provided to any entity by this subsection do not inure to any

26 transaction that is otherwise taxable under this chapter

27 unless the entity has obtained a sales tax exemption

28 certificate from the department or the entity obtains or

29 provides other documentation as required by the department.

30 Eligible purchases or leases made with such a certificate must

31 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 for 10 or more persons on a monthly, bimonthly, or
11 other regular basis.

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

13
14 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
15 COMMITTEE SUBSTITUTE FOR
16 SB 1832

17 This committee substitute made a technical change to correct a
18 scrivener's error.
19
20
21
22
23
24
25
26
27
28
29
30
31