

By Senator Bennett

21-482-06

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A bill to be entitled  
An act relating to the tax on sales, use, and  
other transactions; amending s. 212.08, F.S.;  
providing that an exemption from the tax  
applies to certain services of tailors and  
seamstresses; providing an effective date.

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

Section 1. Paragraph (v) of subsection (7) of section  
212.08, Florida Statutes, is amended 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 | (v) Professional services.--

6 | 1. Also exempted are professional, insurance, or  
7 | personal service transactions that involve sales as  
8 | inconsequential elements for which no separate charges are  
9 | made.

10 | 2. This exemption applies to the services rendered by  
11 | tailors or seamstresses in repairing or altering articles of  
12 | clothing or accessories to clothing.

13 | ~~3.2.~~ The personal service transactions exempted  
14 | pursuant to subparagraph 1. do not exempt the sale of  
15 | information services involving the furnishing of printed,  
16 | mimeographed, or multigraphed matter, or matter duplicating  
17 | written or printed matter in any other manner, other than  
18 | professional services and services of employees, agents, or  
19 | other persons acting in a representative or fiduciary capacity  
20 | or information services furnished to newspapers and radio and  
21 | television stations. As used in this subparagraph, the term  
22 | "information services" includes the services of collecting,  
23 | compiling, or analyzing information of any kind or nature and  
24 | furnishing reports thereof to other persons.

25 | ~~4.3.~~ This exemption does not apply to any service  
26 | warranty transaction taxable under s. 212.0506.

27 | ~~5.4.~~ This exemption does not apply to any service  
28 | transaction taxable under s. 212.05(1)(i).

29 | Section 2. This act shall take effect July 1, 2006.  
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SENATE SUMMARY

Provides that the sales tax exemption for professional services applies to services rendered by tailors or seamstresses in repairing or altering clothing or accessories to clothing.