

HB 1433

2007

1 A bill to be entitled
2 An act relating to exemptions from the tax on sales, use,
3 and other transactions; amending s. 212.08, F.S.;
4 exempting certain items of direct mail advertising
5 literature; providing an effective date.

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

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9 Section 1. Paragraph (eee) is added to subsection (7) of
10 section 212.08, Florida Statutes, to read:

11 212.08 Sales, rental, use, consumption, distribution, and
12 storage tax; specified exemptions.--The sale at retail, the
13 rental, the use, the consumption, the distribution, and the
14 storage to be used or consumed in this state of the following
15 are hereby specifically exempt from the tax imposed by this
16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
18 entity by this chapter do not inure to any transaction that is
19 otherwise taxable under this chapter when payment is made by a
20 representative or employee of the entity by any means,
21 including, but not limited to, cash, check, or credit card, even
22 when that representative or employee is subsequently reimbursed
23 by the entity. In addition, exemptions provided to any entity by
24 this subsection do not inure to any transaction that is
25 otherwise taxable under this chapter unless the entity has
26 obtained a sales tax exemption certificate from the department
27 or the entity obtains or provides other documentation as
28 required by the department. Eligible purchases or leases made

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 | with such a certificate must be in strict compliance with this
30 | subsection and departmental rules, and any person who makes an
31 | exempt purchase with a certificate that is not in strict
32 | compliance with this subsection and the rules is liable for and
33 | shall pay the tax. The department may adopt rules to administer
34 | this subsection.

35 | (eee) Direct mail advertising literature.--Also exempt
36 | from the tax imposed by this chapter is any direct mail
37 | advertising literature consisting substantially of printed sales
38 | messages for property or services printed to the special order
39 | of the purchaser and mailed or delivered by the seller, the
40 | seller's agent, or a mailing house acting as agent for the
41 | purchaser, through the United States mail or by common carrier
42 | to any other person at no cost to that person. For purposes of
43 | the exemption set forth in this paragraph, the term "direct mail
44 | advertising literature" includes, but is not limited to,
45 | catalogs, letters, postcards, circulars, brochures, pamphlets,
46 | and integral components of such items.

47 | Section 2. This act shall take effect July 1, 2007.