

By Senator Gaetz

4-1421A-07

See HB 721

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 exempting payments to postsecondary educational
5 institutions made by certain bookstore
6 operators; providing for retroactive
7 application; providing an effective date.

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

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

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

19 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
20 any entity by this chapter do not inure to any transaction
21 that is otherwise taxable under this chapter when payment is
22 made by a representative or employee of the entity by any
23 means, including, but not limited to, cash, check, or credit
24 card, even when that representative or employee is
25 subsequently reimbursed by the entity. In addition, exemptions
26 provided to any entity by this subsection do not inure to any
27 transaction that is otherwise taxable under this chapter
28 unless the entity has obtained a sales tax exemption
29 certificate from the department or the entity obtains or
30 provides other documentation as required by the department.
31 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 (eee) School bookstores.--Also exempt from the tax
7 imposed by this chapter are payments to a postsecondary
8 educational institution by a person who operates a bookstore
9 at a location owned, leased, or otherwise operated on behalf
10 of that institution.

11 Section 2. This act shall take effect upon becoming a
12 law and shall operate retroactively to amounts paid on or
13 after January 1, 2006.