

By the Committee on Higher Education; and Senator Gaetz

589-2370-07

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; exempting payments to postsecondary educational institutions made by certain persons granted a right to conduct bookstore operations by such an institution; providing for retroactive application and for construction of such application; providing an effective date.

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

Section 1. Paragraph (eee) 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

1 provides other documentation as required by the department.
2 Eligible purchases or leases made with such a certificate must
3 be in strict compliance with this subsection and departmental
4 rules, and any person who makes an exempt purchase with a
5 certificate that is not in strict compliance with this
6 subsection and the rules is liable for and shall pay the tax.
7 The department may adopt rules to administer this subsection.

8 (eee) Bookstore operations at a postsecondary
9 educational institution.--Also exempt from the tax imposed by
10 this chapter are payments to a postsecondary educational
11 institution made by any person under a grant of the right to
12 conduct bookstore operations on real property owned or leased
13 by the postsecondary educational institution. As used in this
14 paragraph, the term "bookstore operations" means the sale,
15 distribution, and provision of textbooks, merchandise, and
16 services traditionally offered in college and university
17 bookstores for the benefit of the institution's students,
18 faculty, and staff.

19 Section 2. The retroactive application of this act is
20 remedial in nature and does not create a right to receive a
21 refund or to require any governmental entity to provide a
22 refund of any tax, penalty, or interest remitted to the
23 Department of Revenue before July 1, 2007.

24 Section 3. This act shall take effect upon becoming a
25 law and shall operate retroactively to amounts paid on or
26 after January 1, 2006.
27
28
29
30
31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 2102

This committee substitute:

Defines "bookstore operations" to include the sale, distribution, and provision of textbooks, merchandise, and services that are traditionally offered in higher education bookstores, for students, faculty, and staff; and

Clarifies that the retroactive application of the act is remedial in nature, and does not authorize refunds from the Department of Revenue for tax, penalty, or interest remitted prior to July 1, 2007.