

Bill No. SB 2480

Barcode 800132

CHAMBER ACTION

Senate

House

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The Committee on Higher Education (Constantine) recommended  
the following **substitute for amendment** (342584):

**Senate Amendment (with title amendment)**

On page 1, lines 20-25, delete those lines

and insert: entered into before July 1, 2007.

Section 2. Paragraph (d) 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

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1 subsequently reimbursed by the entity. In addition, exemptions  
 2 provided to any entity by this subsection do not inure to any  
 3 transaction that is otherwise taxable under this chapter  
 4 unless the entity has obtained a sales tax exemption  
 5 certificate from the department or the entity obtains or  
 6 provides other documentation as required by the department.  
 7 Eligible purchases or leases made with such a certificate must  
 8 be in strict compliance with this subsection and departmental  
 9 rules, and any person who makes an exempt purchase with a  
 10 certificate that is not in strict compliance with this  
 11 subsection and the rules is liable for and shall pay the tax.  
 12 The department may adopt rules to administer this subsection.

13 (d) Feeds.--Feeds for poultry, ~~ostriches,~~ and  
 14 livestock, including racehorses and dairy cows, are exempt.

15  
16 (Redesignate subsequent sections.)

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19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 On page 1, lines 12-14, delete those lines

22  
23 and insert:

24 amending s. 212.08, F.S.; repealing the  
 25 exemption for ostrich feed; providing an  
 26 effective date.