

1 WHEREAS, the United States Government Accountability
2 Office reported that college textbook prices in the United
3 States may exceed prices in other countries because prices
4 reflect market conditions found in each country, such as the
5 willingness and ability of students to purchase the textbook,
6 and

7 WHEREAS, the cost of textbooks is one component
8 considered in making federal and state-funded financial aid
9 awards, and as such, escalating textbook prices can impact
10 federal and state spending, and

11 WHEREAS, state universities and community colleges
12 should consider the least costly practices in assigning
13 textbooks when such practices are educationally sound, NOW,
14 THEREFORE,

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

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18 Section 1. Paragraph (r) of subsection (7) of section
19 212.08, Florida Statutes, is amended, and paragraph (eee) is
20 added to that subsection, to read:

21 212.08 Sales, rental, use, consumption, distribution,
22 and storage tax; specified exemptions.--The sale at retail,
23 the rental, the use, the consumption, the distribution, and
24 the storage to be used or consumed in this state of the
25 following are hereby specifically exempt from the tax imposed
26 by this chapter.

27 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
28 any entity by this chapter do not inure to any transaction
29 that is otherwise taxable under this chapter when payment is
30 made by a representative or employee of the entity by any
31 means, including, but not limited to, cash, check, or credit

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

14 (r) School books and school lunches.--This exemption
15 applies to school books used in regularly prescribed courses
16 of study, and to school lunches served in public, parochial,
17 or nonprofit schools operated for and attended by pupils of
18 grades K through 12. Yearbooks, magazines, newspapers,
19 directories, bulletins, and similar publications distributed
20 by such educational institutions to their students are also
21 exempt. ~~School Books, other than those provided for in~~
22 paragraph (eee), and food sold or served at community colleges
23 and other institutions of higher learning are taxable.

24 (eee) Textbooks.--Also exempt from the tax imposed by
25 this chapter are textbooks purchased by postsecondary
26 degree-seeking students for their courses. This exemption
27 applies only to textbooks that are required or recommended for
28 a course in which such student is enrolled at an eligible
29 institution of higher education. Upon purchase of such
30 textbooks, the student shall present a valid student
31 identification card from an eligible institution of higher

1 education and documentation that confirms such textbooks are
2 required or recommended for the course in which the student is
3 enrolled. For purposes of this paragraph, the term "eligible
4 institution of higher education" means:

5 1. A state university or public community college in
6 the state;

7 2. A baccalaureate-degree granting independent
8 nonprofit college or university that is accredited by the
9 Commission on Colleges of the Southern Association of Colleges
10 and Schools and is located in and chartered as a domestic
11 corporation by the state; or

12 3. An independent postsecondary educational
13 institution in the state that is licensed by the Commission
14 for Independent Education and is authorized to grant degrees.

15 Section 2. Section 1004.09, Florida Statutes, is
16 created to read:

17 1004.09 Textbook affordability.--

18 (1) No employee of a community college or state
19 university may demand or receive any payment, loan,
20 subscription, advance, deposit of money, service, or anything
21 of value, present or promised, as an inducement for requiring
22 students to purchase a specific textbook for coursework or
23 instruction, with the exception that an employee may receive:

24 (a) Sample copies, instructor copies, or instructional
25 materials, not to be sold.

26 (b) Royalties or other compensation from sales of
27 textbooks that include the instructor's own writing or work.

28 (2) No later than 15 days prior to the first day of
29 classes or at the time a course instructor or the academic
30 department offering a course identifies a textbook for order
31 and subsequent student purchase, whichever is earlier,

1 community colleges and state universities shall notify
2 students of the textbooks assigned for each course offered at
3 the institution by listing each assigned textbook on the
4 website of the institution. The notification shall include the
5 International Standard Book Number (ISBN) for each textbook
6 along with other relevant information.

7 (3) By February 1, 2008, the State Board of Education
8 and the Board of Governors each shall adopt policies,
9 procedures, and guidelines for implementation by community
10 colleges and state universities, respectively, that further
11 efforts to minimize the cost of textbooks for students
12 attending such institutions while maintaining the quality of
13 education and academic freedom. The policies, procedures, and
14 guidelines shall provide for the following:

15 (a) That textbook adoptions are made with sufficient
16 lead time to bookstores so as to confirm availability of the
17 requested materials and, where possible, ensure maximum
18 availability of used books.

19 (b) That, in the textbook adoption process, the intent
20 to use all items ordered, particularly each individual item
21 sold as part of a bundle package, is confirmed by the course
22 instructor or the academic department offering the course
23 before the adoption is finalized.

24 (c) That a course instructor or the academic
25 department offering the course confirms before an adoption is
26 finalized that the selection of a new edition textbook is
27 based on a determination by the academic department offering
28 the course that the new edition differs significantly in a
29 substantive way from earlier versions.

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1 (d) That the establishment of policies shall include
2 provisions for the availability of required textbooks to
3 students otherwise unable to afford the cost.

4 Section 3. (1) The Office of Program Policy Analysis
5 and Government Accountability shall conduct a study of the
6 rising costs of college textbooks and textbook purchasing
7 practices of public postsecondary educational institutions in
8 the state. In conducting the study, the Office of Program
9 Planning and Policy Analysis shall:

10 (a) Conduct a sample survey of students in community
11 colleges and state universities regarding the costs of
12 textbooks each semester.

13 (b) Review and analyze the textbook purchasing
14 policies of community colleges and state universities to
15 develop and disseminate best practices for textbook
16 purchasing.

17 (c) Review policies and practices that are being
18 considered or have been implemented by institutions of higher
19 education in this state and other states to reduce the
20 financial burden of textbook costs to students and their
21 families, including, but not limited to, use of used
22 textbooks, rental textbook systems, digital textbook
23 subscriptions, textbook financing programs, faculty education,
24 and standard procedures for institutions and college
25 bookstores.

26 (2) A final report, including recommendations, shall
27 be submitted to the President of the Senate and the Speaker of
28 the House of Representatives by December 1, 2007.

29 Section 4. This act shall take effect July 1, 2007.
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