

By Senator Haridopolos

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A bill to be entitled

An act relating to the sales price for tangible personal property; amending s. 212.02, F.S.; providing that the term "sales price" for purposes of the sales tax does not include certain transportation and labor charges for furniture and appliances; providing an effective date.

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

Section 1. Subsection (16) of section 212.02, Florida Statutes, is amended to read:

212.02 Definitions.--The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(16) "Sales price" means the total amount paid for tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and includes any amount for which credit is given to the purchaser by the seller, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, interest charged, losses, or any other expense whatsoever. "Sales price" also includes the consideration for a transaction which requires both labor and material to alter, remodel, maintain, adjust, or repair tangible personal property. However, the term does not include any transportation and labor charges incidental to the pickup, delivery, inspection, assembly, and placement of furniture or appliances on the premises of a

1 purchaser. Trade-ins or discounts allowed and taken at the  
2 time of sale shall not be included within the purview of this  
3 subsection. "Sales price" also includes the full face value of  
4 any coupon used by a purchaser to reduce the price paid to a  
5 retailer for an item of tangible personal property; where the  
6 retailer will be reimbursed for such coupon, in whole or in  
7 part, by the manufacturer of the item of tangible personal  
8 property; or whenever it is not practicable for the retailer  
9 to determine, at the time of sale, the extent to which  
10 reimbursement for the coupon will be made. The term "sales  
11 price" does not include federal excise taxes imposed upon the  
12 retailer on the sale of tangible personal property. The term  
13 "sales price" does include federal manufacturers' excise  
14 taxes, even if the federal tax is listed as a separate item on  
15 the invoice. To the extent required by federal law, the term  
16 "sales price" does not include charges for Internet access  
17 services which are not itemized on the customer's bill, but  
18 which can be reasonably identified from the selling dealer's  
19 books and records kept in the regular course of business. The  
20 dealer may support the allocation of charges with books and  
21 records kept in the regular course of business covering the  
22 dealer's entire service area, including territories outside  
23 this state.

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

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27 SENATE SUMMARY

28 Provides that "sales price" for purposes of the sales tax  
29 does not include certain transportation and labor charges  
30 for furniture and appliances.  
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