

By Senator Wise

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption from the tax for textbooks sold at an on-campus bookstore of a public postsecondary institution; providing an effective date.

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

Section 1. Paragraph (r) 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 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 provides other documentation as required by the department. 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 (r) School books and school lunches.--This exemption
7 applies to school books used in regularly prescribed courses
8 of study, and to school lunches served in public, parochial,
9 or nonprofit schools operated for and attended by pupils of
10 grades K through 12. Yearbooks, magazines, newspapers,
11 directories, bulletins, and similar publications distributed
12 by such educational institutions to their students are also
13 exempt. Textbooks sold at an on-campus bookstore of a public
14 postsecondary institution for use in classes offered at the
15 public postsecondary institution are exempt from taxation
16 under this section. ~~School books and~~ Food sold or served at
17 community colleges and books and food sold at other
18 institutions of higher learning are taxable.

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

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22 SENATE SUMMARY

23 Provides that textbooks sold at an on-campus bookstore of
24 a public postsecondary institution are exempt from
25 taxation.
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