

By the Committee on Higher Education; and Senator Wise

589-2059-07

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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 a bookstore of a postsecondary institution; providing requirements; 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. Any textbook that is required reading for a
14 postsecondary class is exempt from sales tax if such book is
15 sold to a degree-seeking student who holds a valid student
16 identification at a bookstore that has course syllabi
17 confirming that such textbook is required. ~~School books and~~
18 Food sold or served at community colleges and other
19 institutions of higher learning is ~~are~~ taxable.

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

21
22 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
23 COMMITTEE SUBSTITUTE FOR
24 Senate Bill 254

25 The committee substitute:

26 Expands the sales tax exemption for textbooks to include
27 textbooks sold at off-campus bookstores;

28 Expands the sales tax exemption for textbooks to include those
29 used in classes at private institutions;

30 Requires the purchaser to be a degree-seeking student who
31 holds valid student identification; and

Requires the bookstore to retain the course syllabi as proof
that the textbook is required for the class.