

By Senator Fasano

11-111-07

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A bill to be entitled

An act relating to the tax on sales, storage, and use; amending s. 212.06, F.S.; providing that the tax is inapplicable to professional samples that are distributed without cost to prospective purchasers; providing an effective date.

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

Section 1. Paragraph (a) of subsection (8) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.--

(8)(a) Use tax will apply and be due on tangible personal property imported or caused to be imported into this state for use, consumption, distribution, or storage to be used or consumed in this state; ~~provided, however, that,~~ except as provided in paragraph (b), it shall be presumed that tangible personal property used in another state, territory of the United States, or the District of Columbia for 6 months or longer before being imported into this state was not purchased for use in this state. The rental or lease of tangible personal property that which is used or stored in this state shall be taxable without regard to its prior use or tax paid on purchase outside this state. This section does not apply to professional samples that are distributed without cost to the prospective purchaser.

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

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SENATE SUMMARY

Provides that s. 212.06, F.S., which provides for dealers to collect the tax on sales, storage, and use, is inapplicable to professional samples that are distributed without cost to prospective purchasers.