

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; exempting payments
 4 to postsecondary educational institutions made for certain
 5 bookstore operations; providing a definition; providing
 6 construction; providing for retroactive application;
 7 providing an effective date.

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

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 11 Section 1. Paragraph (eee) is added to subsection (7) of
 12 section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
 14 storage tax; specified exemptions.--The sale at retail, the
 15 rental, the use, the consumption, the distribution, and the
 16 storage to be used or consumed in this state of the following
 17 are hereby specifically exempt from the tax imposed by this
 18 chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 20 entity by this chapter do not inure to any transaction that is
 21 otherwise taxable under this chapter when payment is made by a
 22 representative or employee of the entity by any means,
 23 including, but not limited to, cash, check, or credit card, even
 24 when that representative or employee is subsequently reimbursed
 25 by the entity. In addition, exemptions provided to any entity by
 26 this subsection do not inure to any transaction that is
 27 otherwise taxable under this chapter unless the entity has
 28 obtained a sales tax exemption certificate from the department

29 or the entity obtains or provides other documentation as
30 required by the department. Eligible purchases or leases made
31 with such a certificate must be in strict compliance with this
32 subsection and departmental rules, and any person who makes an
33 exempt purchase with a certificate that is not in strict
34 compliance with this subsection and the rules is liable for and
35 shall pay the tax. The department may adopt rules to administer
36 this subsection.

37 (eee) Bookstore operations at a postsecondary educational
38 institution.--Also exempt from payment of the tax imposed by
39 this chapter on renting, leasing, letting, or granting a license
40 for the use of any real property are payments to a postsecondary
41 educational institution made by any person pursuant to a grant
42 of the right to conduct bookstore operations on real property
43 owned or leased by the postsecondary educational institution. As
44 used in this paragraph, the term "bookstore operations" means
45 the sale, distribution, and provision of textbooks, merchandise,
46 and services traditionally offered in college and university
47 bookstores for the benefit of the institution's students,
48 faculty, and staff.

49 Section 2. The retroactive application of the provisions
50 of this act are remedial in nature and shall not be construed to
51 create a right to a refund or to require a refund by any
52 governmental entity of any tax, penalty, or interest remitted to
53 the Department of Revenue prior to the effective date of this
54 act.

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55 | Section 3. This act shall take effect upon becoming a law
56 | and shall operate retroactively to amounts paid on or after
57 | January 1, 2006.