

ENROLLED

CS/HB 721, Engrossed 1

2007 Legislature

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

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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 | activities consisting predominantly of sales, distribution, and  
46 | provision of textbooks, merchandise, and services traditionally  
47 | offered in college and university bookstores for the benefit of  
48 | the institution's students, 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.