

HB 819

2007

1                   A bill to be entitled  
 2           An act relating to exemptions from the tax on sales, use,  
 3           and other transactions; amending s. 212.08, F.S.;  
 4           expanding the exemption for use of certain boiler fuels;  
 5           providing for retroactive application; providing an  
 6           effective date.

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

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 10           Section 1. Paragraph (b) of subsection (7) of section  
 11   212.08, Florida Statutes, is amended to read:

12           212.08 Sales, rental, use, consumption, distribution, and  
 13   storage tax; specified exemptions.--The sale at retail, the  
 14   rental, the use, the consumption, the distribution, and the  
 15   storage to be used or consumed in this state of the following  
 16   are hereby specifically exempt from the tax imposed by this  
 17   chapter.

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

HB 819

2007

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

36 (b) Boiler fuels.--When purchased for use as a combustible  
37 fuel, purchases of natural gas, residual oil, recycled oil,  
38 waste oil, solid waste material, coal, sulfur, wood, wood  
39 residues or wood bark used in an industrial manufacturing,  
40 processing, compounding, or production process at a fixed  
41 location in this state are exempt from the taxes imposed by this  
42 chapter, ~~however,~~ Such exemption shall ~~not~~ be allowed when  
43 ~~unless~~ the purchaser signs a certificate stating that the fuel  
44 to be exempted is primarily for the ~~exclusive~~ use designated in  
45 this paragraph and may be allowed without such a signed  
46 certificate for de minimis uses of such fuels for other purposes  
47 as determined by the department herein. This exemption does not  
48 apply to the use of boiler fuels that are not used in  
49 manufacturing, processing, compounding, or producing items of  
50 tangible personal property for sale, or to the use of boiler  
51 fuels used by any firm subject to regulation by the Division of  
52 Hotels and Restaurants of the Department of Business and  
53 Professional Regulation.

54 Section 2. This act shall take effect July 1, 2007, and  
55 shall operate retroactively to January 1, 2007.