



395802

CHAMBER ACTION

Senate

House

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Floor: WD/2R
4/30/2008 5:12 PM



1 Senator Haridopolos moved the following **amendment**:

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3 **Senate Amendment (with title amendment)**

4 Delete line(s) 58

5 and insert:

6
7 Section 2. Section 1. Paragraph (d) of subsection (7) of
8 section 212.08, Florida Statutes, is amended to read:

9 212.08 Sales, rental, use, consumption, distribution, and
10 storage tax; specified exemptions.--The sale at retail, the
11 rental, the use, the consumption, the distribution, and the
12 storage to be used or consumed in this state of the following are
13 hereby specifically exempt from the tax imposed by this chapter.

14 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
15 entity by this chapter do not inure to any transaction that is
16 otherwise taxable under this chapter when payment is made by a
17 representative or employee of the entity by any means, including,



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18 | but not limited to, cash, check, or credit card, even when that  
 19 | representative or employee is subsequently reimbursed by the  
 20 | entity. In addition, exemptions provided to any entity by this  
 21 | subsection do not inure to any transaction that is otherwise  
 22 | taxable under this chapter unless the entity has obtained a sales  
 23 | tax exemption certificate from the department or the entity  
 24 | obtains or provides other documentation as required by the  
 25 | department. Eligible purchases or leases made with such a  
 26 | certificate must be in strict compliance with this subsection and  
 27 | departmental rules, and any person who makes an exempt purchase  
 28 | with a certificate that is not in strict compliance with this  
 29 | subsection and the rules is liable for and shall pay the tax. The  
 30 | department may adopt rules to administer this subsection.

31 |       (d) Feeds.--Feeds for poultry,~~ostriches,~~ and livestock,  
 32 | including racehorses and dairy cows, are exempt.

33 |       Section 3. This Act shall Take effect July 1, 2008.

34 |  
 35 | ===== T I T L E   A M E N D M E N T =====

36 | And the title is amended as follows:

37 |       Delete line(s) 11-12

38 | and insert:

39 |       or cause such a certificate to be denied; amending s.  
 40 |       212.08, F.S.; repealing the exemption for ostrich feed;  
 41 |       providing an effective date.