

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 providing that provision by nonprofit cooperative hospital
 5 laundries of certain supplies and services pursuant to a
 6 written emergency plan of operation does not invalidate a
 7 certificate of exemption or cause such a certificate to be
 8 denied; requiring member divestiture of interests and
 9 participation in such laundries for a change in federal
 10 tax exempt status or ownership status; providing an
 11 effective date.

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

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 15 Section 1. Paragraph (ii) of subsection (7) of section
 16 212.08, Florida Statutes, is amended to read:

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

23 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 24 entity by this chapter do not inure to any transaction that is
 25 otherwise taxable under this chapter when payment is made by a
 26 representative or employee of the entity by any means,
 27 including, but not limited to, cash, check, or credit card, even
 28 when that representative or employee is subsequently reimbursed

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29 by the entity. In addition, exemptions provided to any entity by
30 this subsection do not inure to any transaction that is
31 otherwise taxable under this chapter unless the entity has
32 obtained a sales tax exemption certificate from the department
33 or the entity obtains or provides other documentation as
34 required by the department. Eligible purchases or leases made
35 with such a certificate must be in strict compliance with this
36 subsection and departmental rules, and any person who makes an
37 exempt purchase with a certificate that is not in strict
38 compliance with this subsection and the rules is liable for and
39 shall pay the tax. The department may adopt rules to administer
40 this subsection.

41 (ii) Nonprofit cooperative hospital laundries.--Also
42 exempt from the tax imposed by this chapter are sales or leases
43 to nonprofit organizations that are incorporated under chapter
44 617 and which are treated, for federal income tax purposes, as
45 cooperatives under subchapter T of the Internal Revenue Code,
46 the whose sole purpose of which is to offer laundry supplies and
47 services to their members, which members must all be exempt from
48 federal income tax pursuant to s. 501(c)(3) of the Internal
49 Revenue Code. The provision of limited laundry supplies and
50 services to nonmembers pursuant to a written emergency plan of
51 operation shall not invalidate or cause the denial of a
52 consumer's certificate of exemption as required by this
53 subsection. Any member that changes its Internal Revenue Code s.
54 501(c)(3) status or ownership status shall divest, within 30
55 days after such change, all interest or participation in the
56 nonprofit cooperative hospital laundry.

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Section 2. This act shall take effect upon becoming a law.