

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.; revising
 4 the exemption provided to nonprofit cooperative hospital
 5 laundries; requiring a member of a nonprofit cooperative
 6 to immediately divest itself of participation in the
 7 cooperative under certain circumstances; providing that
 8 provision of certain supplies and services pursuant to a
 9 declaration of emergency and a written emergency plan of
 10 operation does not invalidate a certificate of exemption
 11 or cause such a certificate to be denied; providing an
 12 effective date.

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

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16 Section 1. Paragraph (ii) of subsection (7) of section
 17 212.08, Florida Statutes, is amended to read:

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

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

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

42 | (ii) Nonprofit cooperative hospital laundries.--Also
43 | ~~exempt from the tax imposed by this chapter~~ are sales or leases
44 | to nonprofit organizations that are incorporated under chapter
45 | 617 and which are treated, for federal income tax purposes, as
46 | cooperatives under subchapter T of the Internal Revenue Code,
47 | whose sole purpose is to offer laundry supplies and services to
48 | their members who, ~~which members~~ must all be exempt from federal
49 | income tax pursuant to s. 501(c)(3) of the Internal Revenue
50 | Code. A member of a nonprofit cooperative hospital laundry whose
51 | Internal Revenue Code status changes shall, within 90 days after
52 | such change, divest all participation in the cooperative. The
53 | provision of laundry supplies and services to a nonmember
54 | business pursuant to a declaration of emergency under s.
55 | 252.36(2) and a written emergency plan of operation executed by

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56 | the members of the cooperative does not invalidate or cause the
57 | denial of a cooperative's certificate of exemption.

58 | Section 2. This act shall take effect July 1, 2008.