

CS for SB 1962



687548

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
3/26/2008	.	
	.	
	.	

1 The Committee on Finance and Tax (Deutch) recommended the
 2 following **amendment**:

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

5 Delete everything after the enacting clause
 6 and insert:

7 Section 1. Paragraph (ii) of subsection (7) of section
 8 212.08, 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,
 18 but not limited to, cash, check, or credit card, even when that

CS for SB 1962



687548

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 (ii) Nonprofit cooperative hospital laundries.--Also exempt
 32 ~~from the tax imposed by this chapter~~ are sales or leases to
 33 nonprofit organizations that are incorporated under chapter 617
 34 and which are treated, for federal income tax purposes, as
 35 cooperatives under subchapter T of the Internal Revenue Code,
 36 whose sole purpose is to offer laundry supplies and services to
 37 their members who, which members must all be exempt from federal
 38 income tax pursuant to s. 501(c)(3) of the Internal Revenue Code.
 39 A member of a nonprofit cooperative hospital laundry whose
 40 Internal Revenue Code status changes must, within 90 days after
 41 such change, divest all participation in the cooperative. The
 42 provision of laundry supplies and services to a nonmember
 43 business pursuant to a declaration of an emergency under s.
 44 252.36(2) and a written emergency plan of operation executed by
 45 the members of the cooperative does not invalidate or cause the
 46 denial of the cooperative's certificate of exemption.

47 Section 2. This act shall take effect July 1, 2008.
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49 ===== T I T L E A M E N D M E N T =====

CS for SB 1962



687548

50 And the title is amended as follows:

51 Delete everything before the enacting clause

52 and insert:

53 A bill to be entitled

54 An act relating to tax exemption for nonprofit cooperative
55 hospital laundries; amending s. 212.08, F.S.; requiring a
56 member of a nonprofit cooperative to immediately divest
57 itself of participation in the cooperative if it loses its
58 nonprofit status; providing that the provision of
59 emergency services to a nonmember business does not
60 invalidate the certificate of tax exemption; providing an
61 effective date.