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CHAMBER ACTION

Senate

House

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Floor: WD/2R
4/30/2008 4:58 PM

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

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3 **Senate Amendment (with directory and title amendments)**

4 Delete line(s) 53

5 and insert:

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

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.--The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following are
12 hereby specifically exempt from the tax imposed by this chapter.

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



857210

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

30 (d) Feeds.--Feeds for poultry, ~~estriches~~, and livestock,
31 including racehorses and dairy cows, are exempt.
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33

34 Section 3. This Act shall Take effect July 1, 2008.
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37 ===== T I T L E A M E N D M E N T =====

38 And the title is amended as follows:

39 Delete line(s) 2-9

40 and insert:

41 An act relating to the tax exemptions; amending s.
42 212.08, F.S., relating to the tax exemption for nonprofit
43 cooperative hospital laundries; requiring a member of a
44 nonprofit cooperative to immediately divest itself of
45 participation in the cooperative if it loses its nonprofit
46 status; providing that the provision of emergency services
47 to a nonmember business does not invalidate the



857210

48 | certificate of tax exemption; amending s. 212.08, F.S.;
49 | repealing the exemption for ostrich feed; providing an
50 | effective date.