



806690

CHAMBER ACTION

Senate

.

House

.

.

.

.



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

Senate Amendment (with title amendments)

Between line(s) 7-8

insert:

Section 1. Paragraph (g) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.--It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.



806690

18 (1) For the exercise of such privilege, a tax is levied on
19 each taxable transaction or incident, which tax is due and
20 payable as follows:

21 (g) ~~1.~~ At the rate of 6 percent on the retail price of
22 newspapers and magazines sold or used in Florida.

23 ~~2. Notwithstanding other provisions of this chapter,~~
24 ~~inserts of printed materials which are distributed with a~~
25 ~~newspaper or magazine are a component part of the newspaper or~~
26 ~~magazine, and neither the sale nor use of such inserts is subject~~
27 ~~to tax when:~~

28 ~~a. Printed by a newspaper or magazine publisher or~~
29 ~~commercial printer and distributed as a component part of a~~
30 ~~newspaper or magazine, which means that the items after being~~
31 ~~printed are delivered directly to a newspaper or magazine~~
32 ~~publisher by the printer for inclusion in editions of the~~
33 ~~distributed newspaper or magazine;~~

34 ~~b. Such publications are labeled as part of the designated~~
35 ~~newspaper or magazine publication into which they are to be~~
36 ~~inserted; and~~

37 ~~c. The purchaser of the insert presents a resale~~
38 ~~certificate to the vendor stating that the inserts are to be~~
39 ~~distributed as a component part of a newspaper or magazine.~~

40
41 ===== T I T L E A M E N D M E N T =====

42 And the title is amended as follows:

43 On line(s) 3, after the first semicolon,
44 insert:

45 amending s. 212.05, F.S.; deleting the tax exemption for
46 certain newspaper and magazine inserts;