

By Senator Posey

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other  
3 transactions; amending s. 212.08, F.S.; repealing the  
4 exemption for ostrich feed; providing an effective date.

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

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8 Section 1. Paragraph (d) of subsection (7) of section  
9 212.08, Florida Statutes, is amended to read:

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

15 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
16 entity by this chapter do not inure to any transaction that is  
17 otherwise taxable under this chapter when payment is made by a  
18 representative or employee of the entity by any means, including,  
19 but not limited to, cash, check, or credit card, even when that  
20 representative or employee is subsequently reimbursed by the  
21 entity. In addition, exemptions provided to any entity by this  
22 subsection do not inure to any transaction that is otherwise  
23 taxable under this chapter unless the entity has obtained a sales  
24 tax exemption certificate from the department or the entity  
25 obtains or provides other documentation as required by the  
26 department. Eligible purchases or leases made with such a  
27 certificate must be in strict compliance with this subsection and  
28 departmental rules, and any person who makes an exempt purchase  
29 with a certificate that is not in strict compliance with this

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30 subsection and the rules is liable for and shall pay the tax. The  
31 department may adopt rules to administer this subsection.

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

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