

HB 675

2011

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.;  
4           exempting certain items used to manufacture, produce, or  
5           modify gas turbine engine parts from the tax on sales,  
6           use, and other transactions; providing an effective date.

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

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10           Section 1. Paragraph (iii) is added to subsection (7) of  
11           section 212.08, Florida Statutes, to read:

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

18           (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
19           entity by this chapter do not inure to any transaction that is  
20           otherwise taxable under this chapter when payment is made by a  
21           representative or employee of the entity by any means,  
22           including, but not limited to, cash, check, or credit card, even  
23           when that representative or employee is subsequently reimbursed  
24           by the entity. In addition, exemptions provided to any entity by  
25           this subsection do not inure to any transaction that is  
26           otherwise taxable under this chapter unless the entity has  
27           obtained a sales tax exemption certificate from the department  
28           or the entity obtains or provides other documentation as

HB 675

2011

29 | required by the department. Eligible purchases or leases made  
30 | with such a certificate must be in strict compliance with this  
31 | subsection and departmental rules, and any person who makes an  
32 | exempt purchase with a certificate that is not in strict  
33 | compliance with this subsection and the rules is liable for and  
34 | shall pay the tax. The department may adopt rules to administer  
35 | this subsection.

36 | (iii) Items relating to gas turbine engines.—Cores,  
37 | patterns, dies, and molds consumed in the production of castings  
38 | used to manufacture, produce, or modify gas turbine engine parts  
39 | are exempt from the tax imposed by this chapter.

40 | Section 2. This act shall take effect July 1, 2011.