



605388

LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 03/11/2014 | . | |
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The Committee on Community Affairs (Latvala) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraphs (i), (j), and (k) of subsection (2)
of section 212.08, Florida Statutes, are redesignated as
paragraphs (j), (k), and (l), respectively, and a new paragraph
(i) is added to that subsection, to read:

212.08 Sales, rental, use, consumption, distribution, and
storage tax; specified exemptions.—The sale at retail, the



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11 rental, the use, the consumption, the distribution, and the
12 storage to be used or consumed in this state of the following
13 are hereby specifically exempt from the tax imposed by this
14 chapter.

15 (2) EXEMPTIONS; MEDICAL.—

16 (i) Sales of therapeutic veterinary diets specifically
17 formulated to aid in the management of illness and disease of a
18 diagnosed health disorder in an animal and which are only
19 available from a licensed veterinarian are exempt from the tax
20 imposed under this chapter.

21 Section 2. This act shall take effect July 1, 2014.

22

23 ===== T I T L E A M E N D M E N T =====

24 And the title is amended as follows:

25 Delete everything before the enacting clause
26 and insert:

27 A bill to be entitled
28 An act relating to tax exemptions; amending s. 212.08,
29 F.S.; exempting therapeutic veterinary diets
30 obtainable only from a licensed veterinarian from the
31 state tax on sales, use, and other transactions;
32 providing an effective date.