

By Senator Latvala

20-00567A-14

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1                                   A bill to be entitled  
2       An act relating to tax exemptions; amending s. 212.08,  
3       F.S.; exempting medical products and special diet food  
4       items used to treat animals from the state tax on  
5       sales, use, and other transactions; providing an  
6       effective date.

7  
8   Be It Enacted by the Legislature of the State of Florida:

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10       Section 1. Paragraph (a) of subsection (2) of section  
11       212.08, Florida Statutes, is amended, present paragraphs (i)  
12       through (k) of that subsection are redesignated as paragraphs  
13       (j) through (l), respectively, and a new paragraph (i) is added  
14       to that subsection, to read:

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

21       (2) EXEMPTIONS; MEDICAL.—

22       (a) There shall be exempt from the tax imposed by this  
23       chapter any medical products and supplies or medicine dispensed  
24       according to an individual prescription ~~or prescriptions~~ written  
25       by a prescriber authorized by law to prescribe medicinal drugs;  
26       hypodermic needles; hypodermic syringes; chemical compounds and  
27       test kits used for the diagnosis or treatment of human disease,  
28       illness, or injury; and common household remedies recommended  
29       and generally sold for internal or external use in the cure,

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30 mitigation, treatment, or prevention of illness or disease in  
31 human beings or animals, ~~excluding but not including~~ cosmetics  
32 or toilet articles regardless of whether they contain,  
33 ~~notwithstanding the presence of~~ medicinal ingredients therein,  
34 according to a list prescribed and approved by the Department of  
35 Business and Professional Regulation. Such, ~~which~~ list shall be  
36 certified to the Department of Revenue from time to time and  
37 included in the rules adopted ~~promulgated~~ by the Department of  
38 Revenue. There shall also be exempt from the tax imposed by this  
39 chapter artificial eyes and limbs; orthopedic shoes;  
40 prescription eyeglasses and items incidental thereto or which  
41 become a part thereof; dentures; hearing aids; crutches;  
42 prosthetic and orthopedic appliances; and funerals. In addition,  
43 any items intended for one-time use which transfer essential  
44 optical characteristics to contact lenses are ~~shall be~~ exempt  
45 from the tax imposed by this chapter; however, this exemption  
46 applies ~~shall apply~~ only after \$100,000 of the tax imposed by  
47 this chapter on such items has been paid in any calendar year by  
48 a taxpayer who claims the exemption in such year. Funeral  
49 directors shall pay tax on all tangible personal property used  
50 by them in the conduct of their business.

51 (i) Sales of special diet food items intended as treatment  
52 of a diagnosed health disorder by a licensed veterinarian are  
53 exempt from the tax imposed under this chapter.

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