

By Senator Bradley

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A bill to be entitled
An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; expanding a sales and use tax exemption for school lunches to include colleges and universities; providing an effective date.

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

Section 1. Paragraph (r) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (kkk) is added to that subsection, to read:

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

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

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

37 (r) *School books ~~and school lunches~~*.—This exemption applies
38 to school books used in regularly prescribed courses of study,
39 ~~and to school lunches served~~ in public, parochial, or nonprofit
40 schools operated for and attended by pupils of grades K through
41 12. Yearbooks, magazines, newspapers, directories, bulletins,
42 and similar publications distributed by such educational
43 institutions to their students are also exempt. School books ~~and~~
44 ~~food sold or served~~ at community colleges and other institutions
45 of higher learning are taxable.

46 (kkk) School lunches served in public,
47 parochial, or nonprofit schools, colleges, or universities are
48 exempt from the tax imposed by this chapter.

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