

By Senator Margolis

35-01404-14

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1                                   A bill to be entitled  
2           An act relating to original works of art; amending s.  
3           212.08, F.S.; exempting certain original works of art  
4           from the sales and use tax; defining the term  
5           "original work of art"; providing an effective date.  
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7 Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Paragraph (kkk) is added to subsection (7) of  
10          section 212.08, Florida Statutes, to read:

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

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

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30 subsection and departmental rules, and any person who makes an  
31 exempt purchase with a certificate that is not in strict  
32 compliance with this subsection and the rules is liable for and  
33 shall pay the tax. The department may adopt rules to administer  
34 this subsection.

35 (kkk) Original works of art.—The sale of an original work  
36 of art that is signed by the artist is exempt from the tax  
37 imposed by this chapter if the sales price equals or exceeds  
38 \$1,000. As used in this paragraph, the term "original work of  
39 art" includes, but is not limited to, paintings, photographs,  
40 and glass sculptures, the value of which is predominantly  
41 attributable to its artistic importance. The term does not  
42 include posters, lithographs, numbered prints, artist proofs, or  
43 any form of art which is not an original work of art.

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