

By Senator Margolis

35-00426-15

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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 (nnn) 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 (nnn) Original works of art.—The sale of an original work
36 of art that is signed and sold by the artist is exempt from the
37 tax imposed by this chapter if the work is not numbered and the
38 sales price equals or exceeds \$1,000. As used in this paragraph,
39 the term "original work of art" means the expression or
40 application of human creative skill and imagination in the form
41 of a one-of-a-kind piece to be appreciated primarily for its
42 beauty or emotional power, the value of which is attributable
43 predominantly to its artistic importance. The term is limited to
44 framed or unframed paintings, sculptures, traditional and fine
45 crafts, etchings, pottery, ceramics, silkscreens, hand-blown
46 glass art, and installation art. The term does not include
47 architecture; literature, including books and other writings;
48 music, including musical compositions, recordings, and the
49 performance of musical compositions; theater, including plays
50 and the performance of plays; films, including the creation of
51 films and acting in films; dance, including the creation and
52 performance of dance; performance arts; posters; lithographs;
53 numbered prints; artist proofs; photographs; jewelry; artifacts
54 of joint historical and artistic importance; furniture; designer
55 clothing and other wearable art; plants; food products; floral
56 arrangements; light installations; and other collectibles not
57 specifically included in this paragraph.

58 Section 2. This act shall take effect July 1, 2015.