

By Senator Montford

3-00208-15

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1 A bill to be entitled
2 An act relating to school support organizations;
3 amending s. 212.08, F.S.; defining the term "school
4 support organization"; authorizing such organizations
5 to pay tax on specified items purchased for resale in
6 lieu of collecting the tax upon resale; providing an
7 effective date.

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

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11 Section 1. Paragraph (11) of subsection (7) of section
12 212.08, Florida Statutes, is amended to read:

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

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
20 entity by this chapter do not inure to any transaction that is
21 otherwise taxable under this chapter when payment is made by a
22 representative or employee of the entity by any means,
23 including, but not limited to, cash, check, or credit card, even
24 when that representative or employee is subsequently reimbursed
25 by the entity. In addition, exemptions provided to any entity by
26 this subsection do not inure to any transaction that is
27 otherwise taxable under this chapter unless the entity has
28 obtained a sales tax exemption certificate from the department
29 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 (11) *Parent-teacher organizations and, ~~parent teacher~~*
38 *associations, school support organizations, and schools having*
39 *grades K through 12.-*

40 1. Sales or leases to parent-teacher organizations and
41 associations the purpose of which is to raise funds for schools
42 that teach grades K through 12 and that are associated with
43 schools having grades K through 12 are exempt from the tax
44 imposed by this chapter.

45 2. Parent-teacher organizations and associations described
46 in subparagraph 1.~~7~~ and schools that teach ~~having~~ grades K
47 through 12~~7~~ may pay tax to their suppliers on the cost price of
48 school materials and supplies purchased, rented, or leased for
49 resale or rental to students in grades K through 12, of items
50 sold for fundraising purposes, and of items sold through vending
51 machines located on the school premises, in lieu of collecting
52 the tax imposed by this chapter from the purchaser. This
53 subparagraph ~~paragraph~~ also applies to food or beverages sold
54 through vending machines located in the student lunchroom or
55 dining room of a school that teaches grades K ~~having~~
56 ~~kindergarten~~ through grade 12.

57 3. School support organizations may pay tax, as applicable
58 under this chapter, to their suppliers on the cost price of

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59 food, drink, and supplies necessary to serve such food and
60 drink, if the items are purchased for resale, in lieu of
61 collecting the tax from the purchaser. For purposes of this
62 subparagraph, the term "school support organization" means an
63 entity organized solely to raise funds to support
64 extracurricular activities at public, parochial, or nonprofit
65 schools that teach grades K through 12.

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