

By Senator Garcia

38-01088-15

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1                   A bill to be entitled  
2           An act relating to an exemption from the sales and use  
3           tax for direct mail advertising literature; amending  
4           s. 212.08, F.S.; providing an exemption for certain  
5           direct mail advertising literature for the sale of  
6           services or property; defining the term "direct mail  
7           advertising literature"; providing an effective date.  
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9   Be It Enacted by the Legislature of the State of Florida:  
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11           Section 1. Paragraph (nnn) is added to subsection (7) of  
12           section 212.08, Florida Statutes, 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 (nnn) Direct mail advertising literature.—Direct mail  
38 advertising literature that primarily consists of a printed  
39 sales message for the sale of property or a service is exempt  
40 from the tax imposed by this chapter if the literature is  
41 printed pursuant to the special order of the seller of the  
42 property or service and mailed or delivered by the seller or the  
43 seller's agent, such as a direct mail services provider, through  
44 the mail or by common carrier to any other person, at no cost to  
45 that person. For purposes of this paragraph, the term "direct  
46 mail advertising literature" means any printed material and  
47 includes, but is not limited to, catalogs, letters, postcards,  
48 circulars, brochures, and pamphlets.

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