

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Rehwinkel Vasilinda offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 30 and 31, insert:

5 Section 1. Effective January 1, 2017, paragraph (ooo) is
6 added to subsection (7) of section 212.08, Florida Statutes, to
7 read:

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.—The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

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14 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
15 entity by this chapter do not inure to any transaction that is
16 otherwise taxable under this chapter when payment is made by a
17 representative or employee of the entity by any means,
18 including, but not limited to, cash, check, or credit card, even
19 when that representative or employee is subsequently reimbursed
20 by the entity. In addition, exemptions provided to any entity by
21 this subsection do not inure to any transaction that is
22 otherwise taxable under this chapter unless the entity has
23 obtained a sales tax exemption certificate from the department
24 or the entity obtains or provides other documentation as
25 required by the department. Eligible purchases or leases made
26 with such a certificate must be in strict compliance with this
27 subsection and departmental rules, and any person who makes an
28 exempt purchase with a certificate that is not in strict
29 compliance with this subsection and the rules is liable for and
30 shall pay the tax. The department may adopt rules to administer
31 this subsection.

32 (ooo) Used tangible personal property.—The sale of an item
33 of used tangible personal property with a sales price of \$250 or
34 less is exempt from the tax imposed by this chapter.

35
36 Remove line 212 and insert:

37 Section 7. Except as otherwise expressly provided in this
38 act, this act shall take effect July 1, 2016.
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T I T L E A M E N D M E N T

Remove line 2 and insert:

An act relating to secondhand dealers; amending s.
212.08, F.S.; exempting the sale of certain items of
used tangible personal property from the sales and use
tax; amending s.

Remove lines 26-27 and insert:

under certain circumstances; providing effective
dates.

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